IN THE HIGH COURT OF ORISSA AT CUTTACK

W.P.(C) No. 6431 of 2015

M/s. Freedom Car Fashion Pvt. Ltd. .... ***Petitioner***

Mr. B.P. Mohanty, Advocate

-versus-

The Sales Tax Officer, Balsore Circle .... ***Opposite Party***

Mr. S.K. Pradhan, Additional Standing Counsel

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

ORDER
15.12.2022

Order No.

07. 1. The original record has been perused. The order passed on file on 5th August, 2013 records the acceptance of the self-assessment under Section 39 of the Orissa Value Added Tax Act, 2004 (OVAT Act) but, there is nothing to show that this was communicated to the Petitioner/Assessee.

2. In that view of the matter, the case is covered by the decision of this Court in ***Keshab Automobiles v. State of Odisha*** (Order dated 1st December, 2021 in STREV No.64 of 2016) which has been affirmed by the Supreme Court by its order dated 13th July, 2022 in ***SLP(C) No.9912 of 2022 (Deputy Commissioner of Sales Tax v. M/s. Rathi Steel and Power Ltd.)***. Accordingly, the impugned

assessment order and all proceedings and orders consequent thereto are hereby quashed.

3. The writ petition is disposed of.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge

S. Behera