IN THE HIGH COURT OF ORISSA AT CUTTACK

STREV No. 118 of 2019

M/s. Nirman Udyog, Berhampur	....	***Petitioner***

Mr. Pranaya Kishore Harichandan, Advocate

-versus-

State of Odisha	....	***Opposite Party***

Mr. Sunil Mishra, Additional Standing Counsel for Revenue Department

CORAM:
THE CHIEF JUSTICE
DR. JUSTICE S. K. PANIGRAHI

ORDER
21.12.2022

Order No.

03. 1. The question sought to be urged by the Petitioner is as regards the justifiability of the penalty levied under Section 9 (C) of the Odisha Entry Tax Act, 1999 (OET Act).

2. In respect of Section 42 (5) of the Odisha Value Added Tax Act, 2004 (OVAT Act) which is in *pari materia* with Section 9(C)(5) of the OET Act it has been held by this Court in the judgment dated 5th July, 2022 in STREV No.69 of 2012 (***State of Odisha v. M/s. Chandrakanta Jayantilal, Cuttack***) that the penalty thereunder is mandatory with there being no discretion available with the assessing authority. Accordingly, the Court is not inclined to admit the present revision petition and frame the question as urged by the Petitioner-Assessee.

3. The STREV is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(Dr. S. K. Panigrahi)
Judge

M. Panda