

**BEFORE THE FULL BENCH, ODISHA SALES TAX
TRIBUNAL: CUTTACK**

Present: **Shri G.C. Behera, Chairman**
Shri S.K. Rout, 2nd Judicial Member
&
Shri B. Bhoi, Accounts Member-I

S.A. No. 57(C) of 2014-15

(Arising out of the order of the learned Joint Commissioner of
Sales Tax, Sundargarh Range, Rourkela,
in First Appeal Case No. AA 9(RL-I-C) of 2013-2014,
disposed of on dtd.11.08.2014)

M/s. B.R. Sponge & Power Ltd.,
Tumkela, Rajamunda, Bonai,
Sundargarh. ... Appellant

- V e r s u s -

State of Odisha, represented by the
Commissioner of Sales Tax, Odisha,
Cuttack. ... Respondent

For the Appellant ... Mr. S.K. Agarwal, Advocate
For the Respondent ... Mr. S.K. Pradhan, A.S.C.

Date of hearing: 04.09.2023 *** Date of order: 03.10.2023

ORDER

Such order emanates from a petition filed on behalf
of the appellant with the prayer to withdraw the present
second appeal which is nomenclatured as S.A. No.57(C) of
2014-15 arising against the First Appeal Case No. AA 9(RL-I-C)
of 2013-2014.

2. The appellant submits that the reason for withdrawal of this second appeal is because the appellant had participated in reassessment proceeding as per the direction of the first appellate authority in first appeal.

3. After have a glance to the assessment order dtd.08.09.2015 it reveals that earlier statutory assessment u/s.12(3) of the CST(O) Rules for the period 01.04.2007 to 31.03.2012 was completed on 20.02.2013 raising extra demand of ₹1,13,95,254.00 including tax of ₹37,98,417.93 and penalty of ₹75,96,835.86 imposed u/r.12(3)(g) of the CST(O) Rules. Further, on receipt of the appeal order of the Joint Commissioner of Sales Tax, Sundargarh Range, Rourkela in First Appeal Case No. AA 9(RL-I-C) of 2013-2014 dtd.11.08.2014 by the learned assessing officer, the reassessment proceeding was done on remand of the case.

4. When the assessment was done afresh, the dealer produced 'C' forms before the assessing officer and as such assessment was done on remand. In view of such, the petition filed on behalf of the appellant to withdraw the present appeal is allowed and the appeal is dismissed being withdrawn.

Dictated & corrected by me

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(S.K. Rout)
2nd Judicial Member

(S.K. Rout)
2nd Judicial Member

I agree,

(G.C. Behera)
Chairman

I agree,

(B. Bhoi)
Accounts Member-I