

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

S.A. Nos. 62(C) & 63(C) of 2001-02

(Arising out of common order of the learned ACST, Sundargarh Range,
Rourkela in Appeal Nos. AA- 59 (RL-I-C) 88-89 &
AA- 81 (RL-I-C) 88-89, disposed of on 03.03.2001)

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

M/s. Steel Authority of India Ltd.,
At/PO- Rourkela, Dist. Sundargarh ... Appellant

-Versus-

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

For the Appellant : Sri K. Rath, Advocate
For the Respondent : Sri D. Behura, S.C. (CT)

Date of hearing : 01.09.2023 *** Date of order : 22.09.2023

ORDER

Both the appeals relate to the same party involving common question of facts and law, but for different assessment years. Therefore, they are taken up for disposal in the composite order for the sake of convenience.

2. Dealer assails the common order dated 03.03.2001 of the Asst. Commissioner of Sales Tax, Sundargarh Range, Cuttack (hereinafter called

as 'First Appellate Authority') in F A No. AA- 59 (RL-I-C) 88-89 & AA- 81 (RL-I-C) 88-89 setting aside the assessment orders of the Sales Tax Officer, Rourkela I Circle, Uditnagar (in short, 'Assessing Authority') for reassessment.

3. Briefly stated, the facts of the cases are that –

M/s. Steel Authority of India Ltd. carries on business in manufacture of 'iron and steel' in Rourkela Steel Plant and 'chemical fertilizer' in the Fertilizer Plant and effects sale thereof in course of intra-State, inter-State trade and commerce and stock transfer to its different stockyards throughout the country. The assessments relate to the years 1986-87 and 1987-88. The Assessing Authority raised tax demands of ₹66,44,194.00 for the year 1986-87 and ₹63,81,842.00 for the year 1987-88 u/r. 12(5) of the Central Sales Tax (Odisha) Rules, 1957 (in short, 'CST (O) Rules').

Dealer preferred first appeals against the orders of the Assessing Authority before the First Appellate Authority. The First Appellate Authority set aside the orders of assessment for reassessment.

Being aggrieved with the order of the First Appellate Authority, the Dealer prefers these appeals. Hence, these appeals.

The State files no cross-objection.

4. In course of hearing, the learned Counsel for the Dealer files a memo stating therein that the Dealer is not able to improve the matter from the findings of the First Appellate Authority, so, otherwise it means that he wants not to press the appeals as per the submission on the strength of the

memo. The State raises no objection to the contention of the Dealer with reference to memo filed by it.

Accordingly, the appeals are dismissed being not pressed.

Dictated & Corrected by me

**Sd/-
(G.C. Behera)
Chairman**

**Sd/-
(G.C. Behera)
Chairman**

I agree,

**Sd/-
(S.K. Rout)
2nd Judicial Member**

I agree,

**Sd/-
(B. Bhoi)
Accounts Member-I**