

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

S.A. No. 29 (C) of 2006-07

(Arising out of order of the learned ACST, Sundargarh Range,
Rourkela in Appeal No. AA- 39 (RL-I-C) 2005-06,
disposed of on 19.04.2006)

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

Dealer is in appeal against the order dated 19.04.2006 of the Asst. Commissioner of Sales Tax, Sundargarh Range, Cuttack (hereinafter called as 'First Appellate Authority') in F A No. AA- 39 (RL-I-C) 2005-06 confirming the assessment order of the Sales Tax Officer, Rourkela I Circle, Uditnagar (in short, 'Assessing Authority').

2. The facts of the case, in short, are that –

M/s. Steel Authority of India Ltd. carries on business in manufacture and sale of iron and steel in course of intra-State, inter-State trade and commerce, export and stock transfer to its different branches

located outside the State of Odisha. The assessment relates to the year 2001-02. The Assessing Authority raised tax demand of ₹19,25,41,763.00 u/r. 12(4) of the Central Sales Tax (Odisha) Rules, 1957 (in short, 'CST (O) Rules').

Dealer preferred first appeal against the order of the Assessing Authority before the First Appellate Authority. The First Appellate Authority confirmed the tax demand and dismissed the appeal. Being aggrieved with the order of the First Appellate Authority, the Dealer prefers this appeal. Hence, this appeal.

The State files no cross-objection.

3. In course of hearing, the learned Counsel for the Dealer files a memo stating therein that he wants not to press the appeal as per the submission at para-4. The State raises no objection to the memo filed by the Dealer. So, the Dealer is permitted to withdraw the appeal.

Accordingly, the appeal is dismissed being withdrawn.

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**