

***BEFORE THE CHAIRMAN: ODISHA
SALES TAX TRIBUNAL: CUTTACK.***

S.A. No. 7 (VAT) of 2022

S.A. No. 3 (ET) of 2022

M/s. Rajashree Chlorochem,
B/S2/192, New Industrial Estate,
At/P.O.- Jagatpur, Cuttack-754021.

... Appellant

- V e r s u s -

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

... Respondent

**Extract of Order-sheet bearing Sl.No.12 dated
25.08.2023, arising out of order of JCST
(Appeal), Cuttack II Range, Cuttack in
Appeal Nos. AA/30/OVAT/CUIIR/2019-20 &
AA/17/OET/CUIIR/2019-20, disposed of on
30.10.2021**

12/25.08.2023

On perusal of the common order dated 23.08.2023 passed by this Tribunal in S.A. Nos. 7 (VAT) of 2022 & S.A. No. 3 (ET) of 2022, it is revealed that there is mistake apparent on the face of record relating to submission of the State in course of hearing of the appeals. Hence, the following corrigendum order is passed u/s. 81 of the OVAT Act, 2004 read with Rule 34 of the OET Rules, 1999 :-

For the 2nd sentence of Para-6 (Page-3) of the order -

“He further submits that there is no need of communication of acceptance of self-assessment as per the decision of the Hon’ble Orissa High Court in the case of *Nilachal Ispat Nigam Ltd.* in W.P. (C) No. 22343 of 2015.”

May be read as –

“He further submits that communication/acknowledgment of the order of acceptance of self-assessed return is a matter of fact and the same cannot be objected at this belated stage before this forum.”

Issue extract of this order to the parties concerned.

Sd/-
Chairman

Memo No. /Trl.dt.

Copy of order forwarded to the appellant/respondent for information.

Registrar