

Bhubaneswar I Circle, Bhubaneswar (hereinafter referred to as, STO/assessing authority) u/s.12(4) of the Central Sales Tax Act, 1956 (in short, the CST Act) for the year 2003-04 raising demand of ₹35,542.00.

2. The case at hand is that, the respondent-dealer being a limited company carries on business in Bio-fertilizer, pesticides and cattle food. After assessment u/s.12(4) of the CST Act, the demand as mentioned above was raised against the respondent-dealer.

3. Against such tax demand, the dealer preferred first appeal before the learned ACST/first appellate authority who reduced the demand.

4. Further, being dissatisfied with the order of the learned first appellate authority, the State as appellant has preferred the present second appeal as per the grounds stated in the grounds of appeal.

5. No cross objection is filed in this case by the dealer-respondent.

6. Heard the contentions and submissions of both the parties in this regard. Perused the orders of the fora below vis-à-vis grounds of appeal and the other materials available on record. During the stage of hearing of this second appeal, the dealer-respondent filed a memo stating that the demand of ₹35,542.00 which was raised against the dealer has already been paid vide challan No.30 dtd.01.12.2014 and the challan is also produced before this forum. So when the demand that was raised

against the dealer-respondent has already been paid, the case needs no further adjudication.

7. In the result, the appeal preferred by the State is dismissed being infructuous.

Dictated & corrected by me,

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

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