

extended to the dealer before passing of the order on exparte basis only after issuance of a single notice which was even not served on the dealer .

4. The dealer appellant has also prayed for setting aside the impugned order as because the corresponding assessment order passed under the OST Act has been set-aside by the Ld. JCST separately which is inextricably linked with the assessment under the OST Act so far as adjustment of tax is concerned as per the provision of Section 4(1) of the OET Act.

5. The respondent State has also filed cross objection stating therein that the order passed by the Ld. FAA is in accordance with the provisions of law and there is no violation of natural justice as claimed by the appellant dealer.

6. Heard the case from both sides.

7. In course of the hearing, Learned Counsel of the appellant has referred to Section 4(1) of the OET Act which prescribes that where an importer of motor vehicle liable to pay tax U/s.3(3) of the OET Act being a dealer in motor vehicle becomes liable to pay the tax under OST Act by-virtue of sale of such motor vehicles, then the liability under the OST Act shall be reduced to the extent of tax paid under the OET Act. He has further averred that since the dealer was not allowed with set-off of entry tax paid on vehicles on the closing stock in the assessment order originally passed by the Ld. STO on 29.02.2008 under the OST Act, the said order was contested before the Ld. FAA, which was remanded to the Ld. STO for reassessment and as because both the orders are inter-linked, separate appeal was also preferred under the OET Act which was confirmed by the Ld. JCST.

Besides in course of hearing the Ld. Counsel of the dealer has submitted the copy of the reassessment order passed by the Ld. STO on 27.01.2018 from which it is found that the differential Entry Tax of Rs.2,11,068.00 which was not allowed as set-off in the original assessment under the OST Act has been taken care of. Moreover the

assessing authority has already allowed set-off of Rs.5,57,532.00 while completing the reassessment for the period under appeal.

8. Since the issue raised in the present appeal has been admittedly addressed in the reassessment order passed under OST Act on 27.01.2018, the present appeal preferred by the dealer becomes infructuous. Hence ordered. Cross objection filed by the respondent is disposed of accordingly.

Dictated and corrected by me,

(S.R.Mishra)
Accounts Member-III.

(S.R.Mishra)
Accounts Member-III.
I agree,

(G.C.Behera)
Chairman
I agree,

(S.K.Rout)
2nd Judicial Member.