

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

S.A. No. 91(C) of 2009-10

(Arising out of order of the learned Addl. CST, North Zone,
Cuttack in First Appeal No. AA – 43(C) ACST(Asst)SBPR/2008-09,
disposed of on 25.01.2010)

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

M/s. Tata Refractories Ltd.,
At/PO- Belpahar, Dist. Jharsuguda ... Appellant

-Versus-

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

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

Date of hearing : 30.12.2022 *** Date of order : 17.01.2022

ORDER

Dealer assails the order dated 25.01.2010 of the Addl. Commissioner of Sales Tax, North Zone (hereinafter called as ‘First Appellate Authority’) in F A No. AA – 43(C) ACST(Asst)SBPR/2008-09 setting aside the assessment order of the Asst. Commissioner of Sales Tax, Sambalpur Range, Sambalpur (in short, ‘Assessing Authority’) for reassessment.

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

M/s. Tata Refractories Ltd. is a manufacturer of refractory bricks and it sells the same in course of intra-State, inter-State, stock transfer to its branches outside the State as well as export to outside the country. The

assessment period relates to 01.04.2006 to 30.06.2006. The Assessing Authority in assessment raised tax demand of ₹27,02,029.00 u/r. 12(5) 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 set aside the assessment order for reassessment. Being further 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 of appeal, learned Counsel for the Dealer submits that keeping in view the direction of the First Appellate Authority vide order dated 25.01.2010, the Assessing Authority has already reassessed the tax liability of the Dealer by reducing the demand to ₹59,997.00 in its order dated 30.06.2011. Accordingly, he submits that the present appeal does not require any further adjudication by this Tribunal. On the contrary, learned Standing Counsel (CT) for the State raises no objection to the contention advanced for the Dealer.

4. In view of such matter, we are of the unanimous view that the present appeal does not require any adjudication being infructuous. Therefore, the appeal stands dismissed.

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/-
(M. Harichandan)
Accounts Member-I**