

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

S.A. Nos. 68 (C) & 70 (C) of 2014-15

(Arising out of orders of the learned Addl. CST (Appeal), Central Zone,
Odisha, Cuttack in Appeal Nos. AA /DCST/BRC/5/2014-15 &
AA/DCST/BRC/4/2014-15, disposed of on 18.10.2014)

Present: **Shri G.C. Behera, Chairman**
Shri S.K. Rout, 2nd Judicial Member &
Shri B. Bhoi, Accounts Member-II

M/s. Essel Mining & Industries Ltd.,
At/PO- Barbil, Dist. Keonjhar ... Appellant

-Versus-

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

For the Appellant : Sri P.K. Harichandan, Advocate
For the Respondent : Sri D. Behura, S.C. (CT)

Date of hearing : 21.02.2023 *** Date of order : 24.02.2023

ORDER

Dealer assails the orders dated 18.10.2014 of the Addl. Commissioner of Sales Tax (Appeal), Central Zone, Odisha, Cuttack (hereinafter called as 'First Appellate Authority') in F.A. Nos. AA/DCST/BRC/5/2014-15 & AA/DCST/BRC/4/2014-15 confirming the assessment orders of the Deputy Commissioner of Sales Tax, Barbil Circle, Barbil (in short, 'Assessing Authority').

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

M/s. Essel Mining & Industries Ltd. is engaged in mining of iron ore and resale the same inside and outside Odisha including sale by way of export. The assessments relate to the periods 01.07.2008 to 30.09.2008 and 01.01.2009 to 31.03.2009. The Assessing Authority raised demands of

₹17,76,192.00 for the period 01.07.2008 to 30.09.2008 and ₹12,95,056.00 for the period 01.01.2009 to 31.03.2009 u/r. 12(1) of the Central Sales Tax (Odisha) Rules, 1957 (in short, 'CST (O) Rules').

Dealer preferred first appeals against the orders of the Assessing Authority before the First Appellate Authority. The First Appellate Authority confirmed the tax demands and dismissed the appeals. Being aggrieved with the orders of the First Appellate Authority, the Dealer prefers these appeals. Hence, these appeals.

The State files cross-objections supporting the orders of the First Appellate Authority and the Assessing Authority to be just and proper.

3. In course of hearing of appeals, learned Counsel for the Dealer files memos with submission that the Dealer could not collect the wanting declarations in Form-C for which it has already deposited the tax of ₹17,76,192.00 for the period 01.07.2008 to 30.09.2008 and ₹12,95,056.00 for the period 01.01.2009 to 31.03.2009 vide challans dated 31.03.2014 by enclosing copies thereof. So, he submits that the appeals are not pressed for further adjudication. On the contrary, learned Standing Counsel (CT) for the State raises no objection to the above submission of the learned Counsel.

4. In view of such matter, we are of the unanimous view that the present appeals do not require any adjudication. Therefore, the appeals are dismissed being infructuous. Cross-objections are disposed of accordingly.

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-II**