

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

S.A. No. 2 (C) of 2020

(Arising out of order of the learned JCST (Appeal), Territorial Range,
Cuttack II, Cuttack in First Appeal No. AA/09/CST/CUII-R/2019-20,
disposed of on 30.10.2019)

Present: **Shri G.C. Behera, Chairman**

M/s. Suvochem Industries Pvt. Ltd.,
New Industrial Estate, Jagatpur, Cuttack ... Appellant

-Versus-

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

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

Date of hearing : 27.09.2022 *** Date of order : 30.09.2022

O R D E R

The Dealer is in appeal against the order dated 30.10.2019 of the Joint Commissioner of Sales Tax (Appeal), Territorial Range, Cuttack II, Cuttack (hereinafter called as 'First Appellate Authority') in FA No. AA/09/CST/CUII-R/2019-20 reducing the demand raised in assessment order of the Asst. Commissioner of Sales Tax, Cuttack II Range, Cuttack (in short, 'Assessing Authority').

2. The brief facts of the case are that –

Dealer- M/s. Suvochem Industries Pvt. Ltd. is a Private Limited Company and engaged in manufacturing and sale of pesticides. The assessment period relates to 01.04.2016 to 31.03.2017. The Assessing

Authority raised tax demand of ₹4,16,699.00 u/r. 12(1) of the Central Sales Tax (Odisha) Rules, 1957 (in short, 'CST (O) Rules').

Dealer preferred appeal against the order of the Assessing Authority before the First Appellate Authority. The First Appellate Authority allowed the appeal in part and reduced the demand to a sum of ₹2,18,656.00. Being aggrieved with the order of the First Appellate Authority, the Dealer prefers this appeal. Hence, this appeal.

The State files cross-objection.

4. Learned Counsel for the Dealer solely submits that proper opportunity has not been given to the appellant to produce the declarations in Form-C before the forums below. So, he files five nos. of Form-C out of which two are originals for actual value of ₹50,92,474.00 along with a petition praying therein for acceptance of the same by this Tribunal in the ends of justice.

5. On the other hand, learned Standing Counsel (CT) for the State supports the findings of the First Appellate Authority and submits that the First Appellate Authority has rightly determined the NTO and liability thereon on the ground of non-submission of statutory declaration forms as per Rule 7A read with Rule 12 of the CST (R&T) Rules.

6. During hearing, the Dealer files the declarations in Form-C and submits that the same should be accepted and concessional benefit thereof should be allowed. Admittedly, the Dealer had not filed the wanting Form-C before the forums below. The First Appellate order was passed on dated 30.10.2019. The declarations in Form-C were issued to the Dealer on 07.11.2019 and 14.02.2020 after disposal of the first appeal. So, the Dealer should be given a chance to present his case by filing the declarations in Form-C in original before the Assessing Authority, who in turn, shall examine the Form-C and shall proceed to recompute the tax liability as per the provisions of law. The Dealer is at liberty to produce all the relevant

documents before the Assessing Authority. The Dealer shall substitute the true copy of Form-C, if any filed in appeal, in place of the original.

7. So, without expressing any opinion on its merit, I feel it proper to remand the matter to the Assessing Authority for disposal in accordance with law.

8. In the result, the appeal is allowed. The impugned order of the First Appellate Authority is set aside. The matter is remanded to the Assessing Authority for reassessment keeping in view the observations made above in accordance with law. Cross-objection is disposed of accordingly.

Dictated & Corrected by me

**Sd/-
(G.C. Behera)
Chairman**

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(G.C. Behera)
Chairman**