

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

**S.A. No. 67 (C) of 2021**

(Arising out of order of the learned Addl. CST, Puri Range,  
Puri in Appeal No. AA- 106111911000018/2019-20,  
disposed of on 26.02.2021)

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

M/s. Narayan Patra Bijay Patra,  
Sadar Thana Lane, Puri ... Appellant

-Versus-

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

For the Appellant : Sri R.K. Kar, Advocate  
For the Respondent : Sri N.K. Rout, Addl. SC (CT)

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Date of hearing : 28.06.2023 \*\*\* Date of order : 30.06.2023  
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**ORDER**

Dealer assails the order dated 26.02.2021 of the Addl. Commissioner of Sales Tax, Puri Range, Puri (hereinafter called as 'First Appellate Authority') in F.A. No. AA- 106111911000018/2019-20 confirming the demand raised in the assessment order of the Sales Tax Officer, Puri Circle, Puri (in short, 'Assessing Authority').

2. Briefly stated, the facts of the case are that –

M/s. Narayan Patra Bijay Patra carries on business in meenajee mawa masala, meenajee zarda, bettlenuts, essence, unmanufactured tobacco etc. The assessment period relates to 01.10.2015 to 30.06.2017. The Assessing Authority raised tax and interest of ₹10,32,739.00 u/r. 12(3) of

the Central Sales Tax (Odisha) Rules, 1957 (in short, 'CST (O) Rules') on the basis of Audit Visit Report (AVR).

The dealer preferred first appeal against the order of the Assessing Authority before the First Appellate Authority. The First Appellate Authority confirmed the assessment and dismissed the appeal. Being aggrieved with the order of the First Appellate Authority, the Dealer prefers this appeal. Hence, this appeal.

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

3. Learned Counsel for the Dealer submits that he could not obtain and furnish the declarations in Form-C for an amount of ₹78,40,648.00 before the Assessing Authority and First Appellate Authority despite sincere effort. He further submits that in the meanwhile the Dealer has collected 8 nos. of Form-C for ₹74,81,821.00 and prays to accept the same as fresh evidence u/r. 102 of the OVAT Act in the interest of justice on the ground that the delay caused in furnishing such 'C' forms is not attributable to the Dealer, rather the circumstances beyond control of it.

4. Per contra, the learned Addl. Standing Counsel (CT) for the State submits that the Dealer is obliged to produce the 'C' forms within three months after the end of the period to which the declaration relates to as per Rule 12(7) of the CST (R&T) Rules and if the declaration forms are not submitted within the prescribed time, the Dealer is liable to pay tax at State rate. He further submits that the Dealer has filed the statutory forms at a belated stage, which should not be accepted. So, he submits that the orders of the Assessing Authority and First Appellate Authority do not suffer from any illegality and impropriety in disallowing the claim of concessional tax benefit in absence of statutory forms.

5. Heard the submissions of both parties, gone through the orders of the First Appellate Authority and the Assessing Authority vis-a-vis the materials on record. The Dealer claims that he fails to produce some 'C' forms before the Assessing Authority as he has not received the same from the buyers. He has filed 8 nos. of 'C' forms for an amount of ₹ 74,81,821.00 in original before this forum for consideration. So, I feel it proper to give an opportunity to the Dealer to place the material documents before the Assessing Authority for reconsideration.

6. So, for the foregoing discussions, this forum feels it proper in the interest of justice to allow an opportunity to the Dealer to place the material documents, i.e. statutory Form-C in original, before the Assessing Authority for consideration of concessional sales of the Dealer. The Dealer is required to take back the original 'C' forms by replacing true copies thereof for record of this forum. Hence, it is ordered.

7. Resultantly, the appeal stands allowed and the impugned order of the First Appellate Authority is hereby set aside. The matter is remanded to the Assessing Authority for reconsideration. The Dealer is at liberty to file all the required statutory forms in original before the Assessing Authority, who shall consider the claim in accordance with law. If the Dealer fails to appear and file the required documents, he shall be debarred from further opportunity to file the same. The Assessing Authority is required to complete the reassessment within a period of three months from the date of receipt of this order. Cross-objection is disposed of accordingly.

**Dictated & Corrected by me**

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

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(G.C. Behera)  
Chairman**