

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

S.A. No. 192 (ET) of 2015-16

(Arising out of order of the learned Addl. CST (Revenue),
in Appeal No. AA – JR- 31/2010-11,
disposed of on 02.12.2015)

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

M/s. Neelachal Ispat Nigam Ltd.,
Kalinga Nagar Industrial Complex,
PO : Duburi, Jajpur ... Appellant

-Versus-

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

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

Date of hearing : 06.02.2024 *** Date of order : 04.03.2024

ORDER

Dealer assails the order dated 02.12.2015 of the Addl. Commissioner of Sales Tax (Revenue) (hereinafter called as ‘First Appellate Authority’) in F A No. AA – JR- 31/2010-11 confirming the assessment order of the Deputy Commissioner of Sales Tax, Jajpur Range, Jajpur (in short, ‘Assessing Authority’).

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

M/s. Neelachal Ispat Nigam Ltd. is engaged in manufacture and sales of pig iron, granulated slag, iron scrap, coke, crude tar, line sludge,

ammonium sulphate etc. in course of intra-State as well as inter-State trade and commerce along with export to outside the country. The assessment relates to the period 01.04.2005 to 31.03.2006. The Assessing Authority raised tax demand of ₹1,65,57,027.00 u/s. 9C of the Odisha Entry Tax Act, 1999 (in short, 'OET Act') on the basis of Audit Visit Report (AVR).

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 further aggrieved with the order of the First Appellate Authority, the Dealer prefers this appeal. Hence, this appeal.

The State files cross-objection.

3. In course of hearing of appeal, the learned Counsel for the Dealer submits that the company of the Dealer has already been taken over by M/s. Tata Steel Long Product Limited and discharged its tax liability by paying the amount of ₹17,00,000.00 and ₹1,48,57,027.00 totalling to ₹1,65,57,027.00 in compliance to the summary order dated 07.02.2022 passed by the CT & GST Officer, Jajpur Circle under Form GST DRC-7A. So, he submits that the appeal may be disposed of accordingly.

4. On the contrary, the learned Standing Counsel (CT) for the State submits that the second appeal may be disposed of subject to verification of payments made by the Dealer.

5. In view of such submissions, we feel it proper to remit the matter to the Assessing Authority for due verification of the tax liability already discharged by the Dealer and to close the proceeding if he finds due payments of the Dealer for the period under assessment.

6. Resultantly, the appeal is disposed off as the Dealer has satisfied the tax liability by depositing the same. However, the matter is remitted to the Assessing Authority for verification of such payments made by the

Dealer and to close the proceeding subject to verification of the payment if found to be deposited. Cross-objection is 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-I**