BEFORE THE JUDICIAL MEMBER-II:
ODISHA SALES TAX TRIBUNAL: CUTTACK.

P r e s e n t: **Shri S.K. Rout,**
2nd Judicial Member

S.A. No. 43(C) of 2020
(Arising out of the order of the learned Joint Commissioner of CT & GST (Appeal), Sundargarh Range, Rourkela, in First Appeal Case No. AA 34 (RL-II-C) of 2018-19, disposed of on dtd.21.03.2020)

M/s. Siddique Enterprises,
Brahmani Tarang, Vedvyas, Rourkela,
Dist.- Sundargarh. ... Appellant

- V e r s u s -

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

For the Appellant ... Mr. S.M. Ali, Advocate
For the Respondent ... Mr. S.K. Pradhan, A.S.C.

Date of hearing: 15.09.2023 *** Date of order: 12.10.2023

O R D E R

The dealer prefers this appeal challenging the order dtd.21.03.2020 passed by the learned Joint Commissioner of CT & GST (Appeal), Sundargarh Range, Rourkela (hereinafter referred to as, JCST/first appellate authority) in First Appeal Case No. AA 34 (RL-II-C) of 2018-19, thereby confirming the order of assessment passed by the learned Sales Tax Officer, Rourkela II Circle, Panposh (hereinafter referred to as, STO/assessing authority) u/r.12(1) of the Central Sale Tax

(Orissa) Rules, 1957 (hereinafter referred to as, the CST(O) Rules) raising demand of ₹19,452.00 including tax of ₹18,179.00 and interest of ₹1,273.00 for the tax period 01.04.2016 to 31.03.2017.

2. The case at hand is that, the dealer-appellant in the instant case is engaged in trading and sale of timber by way of intrastate trade and commerce. During course of assessment, learned assessing authority scrutinized the return and found the appellant to have effected sale in course of interstate trade and commerce of ₹19,54,582.00 on concessional rate of 2% against 'C' declaration form u/s.3(a) of the CST Act. Then the learned assessing authority issued statutory notice to the dealer to furnish the declaration forms. The appellant during the assessment stage furnished declaration in form 'C' valued at ₹13,48,599.00. Learned assessing authority verified the said declarations and allowed the sale of goods at concessional rate of 2%. Then, the learned assessing authority taxed at the appropriate rate on the balance turnover of ₹6,05,983.00 as appellant failed to produced 'C' declaration form. So, in toto the demand of ₹19,452.00 was raised against the dealer.

3. Against such tax demand, the dealer preferred first appeal before the learned first appellate authority who confirmed the demand.

4. Further, being dissatisfied with the order of the learned first appellate authority, the dealer has preferred the present second appeal as per the grounds stated in the grounds of appeal.

5. Cross objection in this case is filed by the State-respondent.

6. Heard the contentions and submissions of both parties in this regard. Perused the materials available on record vis-à-vis the grounds of appeal, cross objection and the orders of the fora below. The contention of the dealer is that sufficient opportunity was not given for submission of declaration forms. But on scrutiny of the case record it becomes quite evident that opportunity was given to the dealer for submission of the same. The order of the learned first appellate authority clearly reveals that even if one year time was given to the dealer to furnish the declaration forms, but in spite of that the dealer failed to furnish the declaration forms since the time of completion of assessment till the duration of pending of first appeal. So, it becomes quite evident that the dealer-appellant has made transaction under the CST Act against 'C' forms but failed to submit the required 'C' forms for ₹6,05,983.00. If this being so, the learned first appellate authority has rightly adjudicated upon the issue which is in consonance with the provisions of law and as such the order of the first appellate authority needs no interference.

7. In the result, the appeal preferred by the dealer is dismissed and the orders of the fora below are hereby confirmed. Cross objection is disposed of accordingly.

Dictated & corrected by me,

Sd/-
(S.K. Rout)
2nd Judicial Member

Sd/-
(S.K. Rout)
2nd Judicial Member