

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

S.A. No. 30 (ET) of 2017-18

(Arising out of order of the learned JCST (Appeal), Cuttack-II Range,
Cuttack in Appeal No. AA/21/ OET/CUII/2015-16/ 108131613000017,
disposed of on 07.03.2017)

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

M/s. Nestle India Ltd.,
Bainchuan, Tangi, Cuttack ... Appellant

-Versus-

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

For the Appellant : Sri Bibekananda Mohanti, Sr. Advocate &
Sri A.K. Samal, Advocate
For the Respondent : Sri D. Behura, S.C. (CT)

Date of hearing : 04.03.2024 *** Date of order : 06.03.2024

O R D E R

Dealer is in appeal against the order dated 07.03.2017 of the Joint
Commissioner of Sales Tax (Appeal), Cuttack-II Range, Cuttack
(hereinafter called as 'First Appellate Authority') in F A No. AA/21/ OET/
CUII/2015-16/ 108131613000017 confirming the assessment order of the
Sales Tax Officer, Cuttack II Circle, Cuttack (in short, 'Assessing
Authority').

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

M/s. Nestle India Ltd. carries on business in resale of noodles, chocolate, baby food (Cerelac), sauce, soup, coffee, milk powder, spices etc. after receiving the same from outside branches on stock transfer basis. The assessment relates to the period 01.11.2008 to 31.03.2011. The Assessing Authority raised tax demand of ₹77,67,123.00 u/s. 10 of the Odisha Entry Tax Act, 1999 (in short, 'OET Act').

Dealer preferred first appeal against the order of the Assessing Authority before the First Appellate Authority. The First Appellate Authority confirmed the order of assessment. 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 forums below to be just and proper.

3. In course of hearing, the learned Sr. Counsel for the Dealer files a memo praying therein to withdraw the appeal. The State raises no objection to the contention of the Dealer with reference to memo filed by it.

Accordingly, the appeal is dismissed being withdrawn.

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**