

officer') in respect of the dealer-assessee u/S. 12(4) of the Odisha Sales Tax Act, 1947 (in short, 'OST Act') pertaining to the tax periods 2003-04 and 2004-05 respectively with a direction for reassessment as per his observations in the impugned orders. These second appeals being heard together by the Bench are now disposed of by this common order for the sake of convenience since the facts and question of law involved therein are similar.

2. The facts as revealed from the case records are as follows :

The dealer-assessee in the instant case M/s. Dillip Kumar Gupta of Sohella used to purchase mohua flower and manufacture out still liquor therefrom for sale. He was assessed u/S. 12(4) of the OST Act exparte for the tax periods 2003-04 and 2004-05 which resulted in making demands of ₹11,96,006.00 and ₹11,74,197.00 respectively from him towards his tax liability for those relevant periods.

Being aggrieved by those orders, the dealer-assessee preferred appeals before the first appellate authority challenging the legality of the orders of assessment on various grounds. In course of hearing of his appeals he produced the relevant books of account alongwith xerox copies of returns filed by him before the first appellate authority through his Advocate. He also furnished statements showing certificates issued by the Superintendent of Excise, Bargarh for deposit

of monthly consideration money in respect of his Sohella and Bijepur out still liquor shops. He further furnished statement of sale, statement of entry tax computation, statement showing receipt and sale of out still liquor, stock position of raw materials, sales statement of liquor as well as statements showing purchase and issue of mohua flower from the registered dealer on payment of purchase tax. The first appellate authority on his verification of all the aforesaid documents alongwith orders of assessment and the grounds of appeal raised before him by the dealer-assessee felt it proper to remand the cases to the assessing officer for fresh assessment after making certain observations in that regard in his orders.

Against the aforesaid orders of first appellate authority the State carried these appeals before this Tribunal.

3. In course of hearing of these appeals, learned Counsel appearing on behalf of the dealer-assessee apprised the Bench that pursuant to the directions of the first appellate authority passed in the impugned orders (now under challenge before the Tribunal) the assessing officer completed reassessments by allowing refunds of ₹2,41,752.00 and ₹2,39,413.00 for the tax periods 2003-04 and 2004-05 vide orders dated 08.01.2008 and 10.01.2008 respectively. The dealer-assessee also preferred first appeals challenging those reassessments and the first appellate authority after due consideration

of those fresh orders of assessment, grounds of appeal vis-à-vis the materials available on record dismissed the appeals and confirmed the orders of refund for the relevant periods as passed by the assessing officer vide his (the first appellate authority) orders dated 03.04.2008 in First Appeal Case Nos. AA. 381 (BGH)(OST) of 2007-08 and AA. 382 (BGH)(OST) of 2007-08. The dealer-assessee then preferred second appeals before this Tribunal bearing S.A. Nos. 516 of 2008-09 and 517 of 2008-09 against aforesaid orders of the first appellate authority. The Division Bench of this Tribunal while disposing of those appeals i.e. S.A. Nos. 516 of 2008-09 and 517 of 2008-09 confirmed the orders of the first appellate authority and dismissed the appeals preferred by the dealer-assessee for the relevant periods vide separate orders dated 21.02.2015. Learned Counsel for the dealer-assessee also filed copies of the orders of reassessment dated 08.01.2008 and 10.01.2008, orders dated 03.04.2008 passed by the first appellate authority and also the orders dated 21.02.2015 passed by this Tribunal in S.A. Nos. 516 & 517 of 2008-09 relating to the tax periods 2003-04 and 2004-05 respectively for consideration by this Bench and submitted that the present appeals preferred by the State have become infructuous eventually and as such liable for rejection only. Learned Addl. Standing Counsel (CT) appearing for the State fairly conceded the aforesaid submissions advanced on behalf of the dealer-assessee.

4. In view of the abovestated facts and circumstances as happened in respect of these two appeals before us we find there is absolutely no reason for adjudication of the same as the same would not serve any purpose when the disputes involved therein have already reached their finality after the reassessments done by the assessing officer allowing refund to the dealer-assessee for the relevant tax periods which were subsequently confirmed by the first appellate authority as well as by this Tribunal as stated above.

5. Accordingly, these appeals are dismissed in limine having become redundant in the meantime.

Dictated & Corrected by me,

Sd/-
(Smt. Suchismita Misra)
Chairman

Sd/-
(Smt. Suchismita Misra)
Chairman

I agree,

Sd/-
(Smt. Sweta Mishra)
2nd Judicial Member

I agree,

Sd/-
(Prabhat Ch. Pathy)
Accounts Member-I