

“In the result, the appeals filed by the assessee are allowed and the impugned orders passed by the forums below for the relevant periods are set-aside.

Dictated & corrected by me.

Sd/-
Judicial Member-II

Sd/-
Accounts Member-II

Memo No. _____ **Dt.** _____

Copy forwarded to the Appellant/Respondent in triplicate for information.

Registrar,
Odisha Sales Tax Tribunal,
Cuttack.

18. 06.06.2021

On perusal of the common order dtd.21.05.2022 passed by the Division bench in S.A. No.30(C) & 31(C) of 2021-22, it is observed that there is a mistake apparent in the said common order. Hence, the corrigendum order is passed U/s.81(1) of the OVAT Act read with Rule 22 of CST(O) Rules.

Para-11 of the order dtd.21.05.2022 in S.A. No.30(C) & 31(C) of 2021-22 is substituted as under:

“Therefore, the objection of the standing counsel cannot be accepted and therefore we have to set aside the impugned assessment orders passed by the LAO along with the appeal orders passed by ld. FAA for the material period.”

Para 12 of the order dtd.21.05.2022 in S.A. No.30(C) & 31(C) of 2021-22 is substituted as under:

“In the result, the appeals filed by the assessee are allowed and the impugned orders passed by the forums below for the relevant periods are set-aside.

Judicial
Member-II

Accounts
Member-II