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

S.A. No. 91(ET) of 2018
(Arising out of the order of the learned JCST (Appeal), Ganjam Range, Berhampur, in First Appeal Case No. AAE.09/2013-14, disposed of on dtd.28.03.2018)

P r e s e n t: Shri A.K. Dalbehera, O.S.J.S. M.A., LL.M.
1st Judicial Member

M/s. Padma Traders,
Sano Bazar, Berhampur,
Dist.- Ganjam. ... Appellant

- V e r s u s -

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

For the Appellant ... Mr. R.P. Sahu, Advocate
For the Respondent ... Mr. M.S. Raman, A.S.C.

Date of hearing: 22.01.2021 *** Date of order: 11.02.2021

O R D E R

This appeal is directed against the order dtd.28.03.2018 passed by the learned Joint Commissioner of Sales Tax (Appeal), Ganjam Range, Berhampur (hereinafter referred to as, the learned JCST) in First Appeal Case No. AAE.09/2013-14, wherein he confirmed the order of the learned Sales Tax Officer, Ganjam I Circle, Berhampur (hereinafter referred to as, the learned STO) raising tax

demand of Rs.78,840.00 for the assessment period 01.04.2008 to 31.03.2011 u/s.10 of the Orissa Entry Tax Act, 1999 (hereinafter referred to as, the OET Act).

2. Bereft unnecessary details here in this case, it is apt to mention here that, on the self-same tax evasion report the dealer was assessed u/s.43 of the OVAT Act and the assessment under OVAT Act was carried to first appellate authority at the behest of the appellant-dealer and thereafter, before this Tribunal in S.A. No.151(V) of 2018. In the VAT appeal, the dealer has taken the self-same pleas which were considered by this Tribunal and in the result, the Tribunal has dismissed the said appeal today. It is noteworthy to mention here that, assessment under OET Act is necessarily consequential to the assessment under OVAT Act. So, once the appeal on assessment under OVAT Act is dismissed, the appeal on OET assessment being consequential also needs to be dismissed.

3. Avoiding further discussion which is redundant, it is believed that the matter is to be dismissed being devoid of merit. Hence it is ordered.

4. The appeal is dismissed and the impugned order is hereby confirmed. The cross objection is disposed of accordingly.

Dictated & corrected by me,

Sd/-
(A.K. Dalbehera)
1st Judicial Member

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