

***BEFORE THE SINGLE BENCH: ODISHA SALES TAX TRIBUNAL, CUTTACK
S.A No. 109(ET)/2017-18***

(From the order of the Id.JCST (Appeal), Cuttack-II Range, Cuttack, in Appeal No.AA/12/OET/CUII/2016-17, dtd.10.05.2017, confirming the assessment order of the Assessing Officer)

Present:

Sri S. Mohanty
Judicial Member-II

M/s. Odiray Drinks,
Imamnagar, Jagatpur,
Dist. Cuttack.

... Appellant

-Versus-

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

... Respondent

CORRIGENDUM Vide Order Dtd.29.10.2018)

During casual inspection of the case record, the case record of S.A.No.109(ET)/2017-18 is perused. The final judgment in this appeal was passed on dt.25.08.2018. It is found that, a mistake has been crept in, which is apparent on the face of the judgment relating to the terms in the quoted entry list such as Entry Sl.No.53 of Part-I and Entry Sl.No.4 of Part-II of the OET Act in Paragraph-6 of the judgment. It is found that, in Paragraph-6 at Page-3 of the judgment, two Entry list of the Tax Chart are quoted, but the entries against both the Serials are wrongly extracted from the rate chart of the OST Act, 1947 in place of OET Act. Such a mistake is nothing but a typographical mistake, which is apparent on the face of the record. It has no impact on the final outcome in the judgment. Hence, it is a fit case, where suo-mottu rectification of the judgment is felt required. Accordingly, it is ordered.

As Paragraph-6 at Page-3 of the judgment as Entry Sl.No.53 of Part-I and Entry Sl.No.4 of Part-II of the OST Act is hereby replaced by Entry Sl.No.53 of Part-I and Sl.No.4 of Part-II of the OET Act. Following portion in Paragraph-6 at Page No.3 be treated as deleted :

“53. [Diary products including butter, ghee, cheese excluding the products sold in sealed containers and milk chocolate products].

AND

Entry Sl.No.4 of Part-II of the rate chart reads as follows :

“4. Aerated or Mineral Water sold in bottles or in sealed containers”

In place of above following may be read :

“53. Milk powder, tinned food and beverages”

Entry Sl.No.4 of Part-II of the OET Act :

AND

“4. Soft drinks, fruit juices, etc.”

The copies of the order be sent to both the parties.

Sd/-
(S. Mohanty)
Judicial Member-II

Memo No. _____ dtd. _____

Copy forwarded to the appellant/respondent in triplicate for information.

Registrar,
Odisha Sales Tax Tribunal,
Cuttack.