

31.03.2017 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.297(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 allowed 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 allowed, the appeal on OET assessment being consequential also needs to be allowed. Hence it is ordered.

3. The appeal stands allowed and the impugned order is hereby set aside. The matter is remanded to the learned AA for fresh assessment which should be completed within a period of three months from the date of receipt of a copy of this order. The cross objection is accordingly disposed of.

Dictated & corrected by me,

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

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