BEFORE THE CHAIRMAN, ODISHA SALES TAX TRIBUNAL: KATAKA

S.A. No. 29(C) of 2022

(Arising out of order of the learned Addl. Commissioner of Sales Tax (Appeal), Balasore in Appeal Case No. AA-70/BAC-2020-21(CST), disposed of on 27.06.2022)

Present: **Shri G. Sharma, Chairman**

M/s. HIL Ltd.,
At:- Somnathpur Industrial Estate,
P.O./Dist.- Balasore. ... Appellant

-Versus-

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

For the Appellant : Mr. J. Bal, Advocate
For the Respondent : Mr. N.K. Rout, Addl. S.C. (CT)

Date of hearing : 30.09.2026 *** Date of order : 16.10.2026

O R D E R

Challenging the legality and propriety of order dated 27.06.2022 passed by the Addl. Commissioner of Sales Tax (Appeal), Balasore (hereinafter referred to as 'First Appellate Authority') in Appeal Case No. AA-70/BAC-2020-21(CST), this appeal has been filed by M/s. HIL Ltd. (hereinafter referred to as 'Dealer').

2. The brief facts relevant for disposal of this appeal runs thus–

The Dealer is engaged in the business of manufacturing and sale of A.C. sheets. Basing on the return scrutiny, the Deputy Commissioner of Sales Tax, CT & GST Circle, Balasore (hereinafter referred to as 'Assessing

Authority') initiated assessment proceeding U/r.12(1)(b) of the Central Sales Tax (Odisha) Rules, 1957 (in short, 'CST(O) Rules') for the period 01.04.2012 to 31.03.2014 against the Dealer. Since the Dealer did not furnish the required declarations in Form 'C' and 'F' for the claim of inter-state sales as well as branch transfer sale respectively, the Assessing Authority completed the assessment and raised a tax demand of ₹16,71,969.00 along with interest for the impugned period. Being aggrieved with the order of assessment, the Dealer preferred first appeal before the First Appellate Authority. The First Appellate Authority due to want of declaration form confirmed the order of assessment and dismissed the appeal, hence this appeal.

3. The State filed cross-objection supporting the impugned order to be just and proper.

4. Learned Counsel for the Dealer appeared but did not furnish the wanting declaration forms for the claim before this forum.

5. The learned Addl. Standing Counsel (CT) appearing for the State submitted that since the Dealer failed to submit the statutory declaration forms despite sufficient opportunities, the authorities below have rightly assessed the Dealer by levying tax along with interest. Accordingly, he urged that the appeal has no merit and liable to be dismissed.

5. Admittedly, in the present case, the Dealer could not able to produce the required declarations in form 'C' and 'F' for the claim of for the claim of inter-state sales at concessional rate as well as branch transfer before the Assessing Authority and First Appellate Authority, as a result, the authorities below computed tax liability along with interest on the Dealer for the period under assessment. Before this forum, the Dealer also failed to produce the wanting declaration for such claims.

In such premises, this forum is of the considered view that there remains no room to interfere with the impugned order of the First Appellate

Authority in confirming the demand raised in assessment along with interest in absence of statutory declarations.

Hence, it is ordered.

6. In the result, the appeal filed by the Dealer stands dismissed and the order of the First Appellate Authority confirming the assessment order is hereby confirmed. Cross objection is disposed of accordingly.

Dictated & Corrected by me

Sd/-
(G. Sharma)
Chairman

Sd/-
(G. Sharma)
Chairman