(2022) 03 OHC CK 0167

In the Orissa High Court

Case No : STREV No.177 Of 2007

State Of Orissa — APPELLANT

Vs

M/s. Sunayana Metal Industries — RESPONDENT

Date of Decision : 29-03-2022

Acts Referred:

Central Sales Tax Act, 1956 — Section 3(a)

Citation : (2022) 03 OHC CK 0167

Hon'ble Judges : Dr. S. Muralidhar, CJ;R.K. Pattanaik, J

Bench : Division Bench

Advocate : S.S. Padhy

Final Decision : Dismissed

Judgement

1. The State has filed this revision petition urging the following question of law:

"Whether in the facts and in the circumstances the case the transaction would be treated as intrastate sale or inter-sale coming under Section 3(a) of the C.S.T. Act and making the dealer liable to pay tax under C.S.T. Act."

2. On perusal of the impugned orders of the order dated 9th December 1994, passed by the Full Bench of the Orissa Sales Tax Tribunal, it is seen that the decision on the above issue by the Tribunal turned on facts. It was noticed that no satisfactory material has been produced by the State to show that the movement of the goods was occasioned as a result of any express or implied contract. Merely because the goods were transported to the places outside the State did not lead to an inference of inter-State sales particularly since "not a single way bill has been produced on behalf of the State to show that the appellant had despatched goods as a consigner to outside State parties."

3. In a considered view of the Court, no substantial question of law as is sought to be urged, arises for consideration in the facts and circumstances of the case.

4. The revision petition is accordingly dismissed.

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