

Sl. No. of Order	Date of Order	ORDER WITH SIGNATURE	Office note as to action (if any), taken on Order
08.	20.02.2017	<p>Heard Mr. P.K. Jena, learned counsel for the petitioner and Mr. D. Beuria, learned Standing Counsel for the Revenue.</p> <p>In the present writ application, the petitioner has sought to challenge the order dated 04.10.2016 under Annexure-2 whereby the Sales Tax Officer, Cuttack-I Central Circle, Cuttack came to hold that "Since the period relates to 2005 to 2007, the same could not have been taken up for assessment as it is beyond the statutory limit of the assessing officer". Accordingly, the application made by the petitioner was rejected.</p> <p>The petitioner had approached this Court earlier in W.P.(C) No.13807 of 2016 which came to be disposed of by order dated 22.09.2016 to the following effect:</p> <p>Heard Mr. P.K. Jena learned counsel for the petitioner and learned Standing Counsel for the Sales Tax Department.</p> <p>In the present writ application the petitioner complains the inaction of the opposite parties on the application filed by him for grant of refund of OVAT made to the S.T.O Cuttack I Central Cuttack on 28.6.2016 based on the return filed by him.</p> <p>Section 57(2) of the OVAT Act 2004 prescribes for dealing with the refund application from any dealer claiming refund according to the return furnished by him for any period. The said provision reads with Rule-65 of the OVAT Rules which stipulates the manner in which an application for refund in such cases shall be dealt with. We find that under Rule 65 (1)(c) of the OVAT Rules 2005 the Assessing Officer was required to, on receipt of the application</p>	

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		<p>for refund along with the documents referred to in Clause-(b) referred the case for tax audit to determine the admissibility or otherwise of the claim of refund.</p> <p>It is alleged by the petitioner that there has been complete inaction on the part of the Assessing Officer in this regard.</p> <p>Therefore it is not necessary for us to enter into the other aspects of this case except directing the S.T.O. to act in terms of Section 57(2) of the OVAT Act 2004 read with Rule 65(1)(c) of the OVAT Rules 2005 and take appropriate action at the earliest within the statutory period as stipulated. We order accordingly.</p> <p>With the aforesaid observations and directions the writ application stands disposed of.</p> <p>Free copy of this order be handed over to the learned counsel for the Revenue for necessary communication and compliance.</p> <p>Urgent certified copy of this order be granted on proper application.</p> <p>Sd/- I.Mahanty,J. Sd/- Biswajit Mahanty,J.</p> <p>It appears that after the aforesaid order was passed, the Sales Tax Officer after taking note of the above has come to pass the impugned order dated 04.10.2016 under Annexure-2.</p> <p>Mr. Beuria, learned Standing Counsel for the Revenue submits that until and unless there is a direction for special audit by Court, no special audit could be carried out in the matter.</p> <p>Mr. Jena, learned counsel for the petitioner submits that the directions of this Court as noted hereinabove are abundantly crystal clear and there is</p>	