

## M/s. Dabur India Ltd Vs State of Odisha And Others

**Court:** Orissa High Court

**Date of Decision:** Nov. 3, 2021

**Acts Referred:** Odisha Value Added Tax Act, 2004 " Section 41(4)

**Hon'ble Judges:** Dr. S. Muralidhar, CJ; K.R. Mohapatra, J; B.P. Routray, J

**Bench:** Full Bench

**Advocate:** Jagabandhu Sahoo, Sunil Misha

### Judgement

1. Mr. Jagabandhu Sahoo, learned Senior Counsel appearing for the Petitioner submits that the question which has been referred to this Larger Bench

in W.P.(C) No.16957 of 2009 namely "whether non-submission of audit visit report to the Assessing Officer within seven days from the date of

completion of the order as contemplated under Section 41(4) of the Orissa Value Added Tax Act (OVAT Act) renders the audit visit report invalid

and assessment made on the basis of such audit visit report is illegal, is not pressed by the present Petitioner i.e. Dabur India Ltd. He prays

therefore, that this petition may be sent back to the roster Division Bench for decision on merits.

2. Rejoinder affidavit stated to be filed through e-filing process be brought on record.

3. Accordingly, place this matter before the roster Division Bench on 16th December, 2021.

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