

CA Mayur R. Parekh 19. Whether it was open to the Sales Tax Officer to collect upfront the tax and penalty in the sum Rs.3,29,787/- from the Petitioner at the time of a surprise inspection undertaken of his business premises without passing any assessment order under the provisions of Orissa Value Added Tax Act, 2004 ? Held : No The facts in brief are that the Petitioner holds a valid VAT registration and an Entry Tax (ET) registration and is in the business of processing and sale of jewellery. On 10th April 2007, the STO accompanied by the DSP, Vigilance and other police personnel conducted a surprise check in the Petitioner's business premises. According to the Petitioner, the inspecting party insisted on his producing the books of account but these were not immediately available as they had been submitted to the STO, Jajpur Circle for the purpose of registration. The Petitioner's allegation is that h.....