

So he submitted before the Advance Ruling Authority as to whether minerals and minor minerals are one and the same and are exigible to Entry Tax under the Odisha Entry Tax Act, 1999. The appellant used to procure boulder from the quarry and used the same as raw materials and produces stone chips by crushing in the stone crusher. He also pointed out that there being no entry of the schedule goods into a local area payment of entry tax on boulder does not arise. Also it is pointed out that the crusher unit is situated in Biripali of Bangomunda Block in the District of Bolangir. The appellant used to sale the finished products from quarry site itself. It is a transaction taking place in the same local area.

3. The Ld. Advocate appearing on behalf of the revenue contested the point raised by the appellant. It submitted that Sl.59 covers all types of minerals. It is a broad head. Minor mineral cannot remain out of its ambit. Again it is pointed out the provision of Advance Ruling U/s.17-A of the OVAT Act empowers the Advance Ruling Authority for determination of rate of tax of a particular commodity.

4. Considered the rival contentions. It is pertinent to refer to the relevant Section 17-A for proper appreciation of the dispute placed.

Section 17A(1)-

“Any applicant for Advance Ruling may apply in the prescribed form and manner, to the Advance Ruling Authority for obtaining an Advance Ruling on any disputed question as to whether a particular commodity is a Scheduled goods and if so, the rate of tax thereon.”

It is also important to note down the relevant entry i.e. Sl.59 of Part-I to the Schedule of OET Act. The same is as under:

“Minerals including bauxite, chromite, Dolomite, limestone, manganese ^{and} iron ore, but not including coal and coke”.

So it is clear that this Tribunal is empowered to render Advance Ruling with regard to the rate of tax of particular commodity and whether it is a scheduled one.

So onus lies with the appellant to place the genuineness before this bench. Here the question before us is to decide whether minerals and minor minerals are one and the same and here boulder and

chips whether exigible to entry tax. On a careful examination of the entry found place at the Sl.59 mentioned Supra clearly speaks to have included all minerals excepting coal and coke. But no such mention about either boulder or chips is there. So in our considered opinion the minerals appearing in Sl.No.59 is a broad one covering within its ambit minor minerals. So boulder and chips cannot remain outside of the ambit of the Entry Tax. No credible material evidence or legal interpretations are placed before us so as to prompt us to take a contrary view. As authorized under the Act this point is clarified. Point such as local area does not come under the purview of Advance Ruling as envisaged under Section 17-A of the OVAT Act. So the stand of revenue on the score is found to be reasonable and as per the statute. So boulders and stone chips are liable for payment of entry tax.

5. The petition of Advance Ruling Application is accordingly disposed of.

Dictated & Corrected by me,

sdh

(A.K.Bhuyan)
Accounts Member-I

sdh

(A.K.Bhuyan)
Accounts Member-I

I agree,

sdh

(S.C.Mishra)
Chairman.

I agree,

sdh

(Miss S.Mohapatra)
Judicial Member-1

True Copy Attested

sdh

Personal Assistant