HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 19 of 2024

THE ASSISTANT COMMISSIONER OF INCOME TAX **versus** CHHATTISGARH STATE POWER TRANSMISSION COMPANY LTD.

Order Sheet

26/08/2025	Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Chaudhari, Advocate for the Appellant. Heard on admission and on formulation of substantial questions of law. This appeal preferred under section 260A of the Income Tax Act is **admitted** for hearing on the following substantial question of law:- 1.Whether the ITAT is justified in deleting the disallowance made by the A.O. on account of depreciation amounting to Rs.26,40,17,852/- as the Assessing Officer had correctly worked out the admissible depreciation as per provisions of Section 2(19AA) (Explanation-4) of the Income Tax Act, 1961? Let notice be issued to the respondent. PF and copies within seven days. Filing of paper-book is exempted. Sd/- Sd/- **(Sanjay K. Agrawal) Judge** **(Sanjay Kumar Jaiswal) Judge**
Sourabh P.	

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