



## HIGH COURT OF CHHATTISGARH AT BILASPUR

**TAXC No. 57 of 2025**

SHRENIK BOTHRA **versus** PRINCIPAL COMMISSIONER OF INCOME TAX

(CENTRAL)

### **Order Sheet**

<p><b>06/03/2025</b></p>	<p>Mr. Nikhilesh Begani, Advocate and Mr. Apurv Goyal, counsel for the appellant.</p> <p>Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Chaudhari, Advocate for the Respondent on advance copy.</p> <p>Heard on the question of admission of this tax appeal filed under Section 260-A of the Income Tax Act, 1961.</p> <p>After hearing the learned counsels for parties and going through the record of the case, the Appeal is admitted for hearing by formulating the following substantial question of law:-</p> <p>“Whether the Income Tax Appellate Tribunal is justified in holding that the order dated 29.03.2024, passed by the Commissioner of Income Tax (Central), Bhopal under Section 263 of the Income Tax Act, 1961, is in accordance with law that too in absence of specific finding that the order of the Assessing Officer (Assistant Commissioner, Raipur) dated 30.09.2021 is erroneous and same is also prejudicial to the interest of revenue, by recording a</p>
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finding which is perverse to the record?"

Issue notice to the respondent.

Mr. Ajay Kumrani, learned counsel appearing on behalf of the respondent accepts notice.

Let an extra set of appeal memo along with all the documents and substantial question of law be immediately supplied to Mr. Ajay Kumrani, learned counsel for the respondent.

Also heard on I.A. No. 01/2024, application praying for grant of stay/relief under Order 41 Rule 5(1) read with Section 260A(7) of the Income Tax Act, 1961.

Issue notice to the respondent on I.A. as mentioned above.

Learned counsel appearing for the respondent prays for and is granted 3 weeks' time to file counter comprehensive affidavit.

Meanwhile, it is directed that pursuant to the order of re-assessment dated 30.09.2021, no coercive steps shall be taken against the appellant till the next date of hearing.

List this case in the week commencing 1<sup>st</sup> of April, 2025 for final hearing.

Sd/-

**(Sanjay K. Agrawal)  
Judge**

Sd/-

**(Sanjay Kumar Jaiswal)  
Judge**