



## HIGH COURT OF CHHATTISGARH AT BILASPUR

### TAXC No. 58 of 2024

South Eastern Coalfields Ltd. **Versus** Deputy Commissioner Of  
Income-Tax

### Order Sheet

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| <b>24/03/2026</b> | <p>Mr. S. Rajeshwara Rao, counsel for appellant<br/>Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Chaudhari, counsel for the respondent.</p> <p>No notice is required to be issued as respondent appears through his counsel.</p> <p>Heard on Admission.</p> <p>This appeal is admitted on the following substantial question of law:-</p> <p><i>“1. Whether the Income Tax Appellate Tribunal is justified in upholding the disallowances made out of Power and Fuel expenses amounting to Rs. 37,75,25,000/- incurred under the</i></p> |

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|  | <p><i>head Social Overheads at 25% of the claim by recording a finding which is perverse to the record?”</i></p> <p>Let the matter be listed for final hearing.</p> <p>Sd/-<br/><b>(Sanjay S. Agrawal)</b><br/>Judge</p> <p>Sd/-<br/><b>(Amitendra Kishore Prasad)</b><br/>Judge</p> |
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