



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 57 of 2024

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

Order Sheet

24/03/2026	Mr. S. Rajeshwara Rao, counsel for appellant Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Chaudhari, counsel for the respondent. No notice is required to be issued as respondent appears through his counsel. Heard on Admission. This appeal is admitted on the following substantial question of law:- <i>“1. Whether in the facts and in the circumstances of the case and in law, the Income Tax Appellate Tribunal is justified in confirming the addition of Rs. 30,16,59,891/-made on account of</i>

short credit of interest income?

2. Whether the Income Tax Appellate Tribunal is justified in confirming the disallowance of Rs. 9,55,00,000/- towards mandatory Provision for Workmen Compensation and Rs. 24,98,00,000/- for Mine Closure Expenses, when both liabilities were ascertained liabilities and deductible under section 37 of the Income-tax Act, 1961?

3. Whether the Income Tax Appellate Tribunal is right in upholding the disallowance of depreciation of Rs. 54,00,000/- claimed on Hospital Building used under profit-sharing arrangement with Apollo Hospital, particularly when the receipts were not treated rental income under "Income from House Property"?

4. Whether the Income Tax Appellate

Tribunal is justified in confirming the disallowance of depreciation of Rs. 837,00,000/- claimed on leased out railway siding by invoking provisions of section 27(iiib) read with section 269UA(f) of the Act?

5. Whether the ITAT is justified in restoring disallowance of Rs. 29,55,495/-made under section 14A, without the Assessing Officer recording mandatory dissatisfaction with the Appellant's claim, and when the Appellant had sufficient interest-free funds to cover the exempt income investments?"

Let the matter be listed for final hearing.

Sd/-

(Sanjay S. Agrawal)
Judge

Sd/-

(Amitendra Kishore Prasad)
Judge