



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 64 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 the Income Tax Appellate Tribunal is justified in restoring the disallowance of Rs. 8,00,000/- made against Land Crop Compensation to the Assessing</i>

Officer, on the basis of perverse findings ?

2. Whether the Income Tax Appellate Tribunal is justified in upholding the disallowances made out of Power and Fuel expenses amounting to Rs. 46,87,25,000/- incurred under the head Social Overheads at 25% of the claim by recording a finding which is perverse to the record?"

Let the matter be listed for final hearing.

Sd/-

(Sanjay S. Agrawal)
Judge

Sd/-

(Amitendra Kishore Prasad)
Judge