HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 78 of 2024

South Eastern Coalfields Ltd., **Versus** Joint 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:- *"1) Whether the Income tax Appellate Tribunal is justified in upholding the validity of reassessment, when the reopening was based on mere*

	change of opinion and the reasons recorded are triggered by audit objection without any independent application of mind by Assessing Officer? *2) Whether the Income Tax Appellate Tribunal is justified in confirming disallowance additional depreciation of Rs. 11,96,56,600/ on vehicles used within coal mines by treating them as "motor vehicles, when section 32(iia)(c) restricts depreciation only on "road transport vehicles?”* Let the matter be listed for final hearing. Sd/- Sd/- **(Sanjay S. Agrawal) (Amitendra Kishore Prasad)** **Judge Judge**

Raghu Jat