



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 77 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 upholding the addition of Rs. 1,21,000/- relating to Guest House Expenses on the basis of</i>

perverse findings?”

Let the matter be listed for final hearing.

Sd/-

(Sanjay S. Agrawal)
Judge

Sd/-

(Amitendra Kishore Prasad)
Judge