HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 103 of 2024

Joint Commissioner Of Income Tax, **Versus** South Eastern Coalfields Ltd.,

Order Sheet

24/03/2026	Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Chaudhari, counsel for the appellant. Mr. S. Rajeshwara Rao, 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 in law and in facts and circumstances of*

	the case, the Tribunal was justified in remanding back to the file of the assessing officer, the issue of allowing depreciation on payments to displaced persons on capital expenditure of Rs. 134,83,00,000/- with a direction to consider the ratio of the decision of the coordinate Bench of the Tribunal, Cuttack in the case of East India Minerals Limited in Appeal No.224/CTK/2012 and also whether the Tribunal was justified in admitting the additional ground of appeal pertaining to the claim of depreciation on the expenses incurred on

	rehabilitation by recording a finding which is perverse to the record?" *2. Whether in law and on facts & circumstances of the case, the Ld. ITAT is justified in upholding the decision of Ld CIT(A) in deleting the addition of Rs. 662,73,36,853/- made by the Assessing Officer towards overburden removal expenses ignoring the facts as brought on record by the Assessing Officer that the provision made for the future removal of overburden is not crystallized into the liability and also to devoid of any particular year and OBR is*

	virtually the reserve for futuredevelopment/improvement of the land and improvement of land is always capital in nature as it adds the value to the land?" *3. Whether in law and on facts & circumstances of the case, the Ld. ITAT is justified deleting the addition of Rs. 10,44,35,375/- made by the A.O. and in reversing the decision of Ld. CIT(A) upholding the addition to the extent of Rs. 5,22,17,688/- on account of expenses incurred on assets not belonging to the assessee, without appreciating the fact that*

	expenditure incurred was not wholly and exclusively for the business purpose?" Let the matter be listed for final hearing. Sd/- Sd/- **(Sanjay S. Agrawal)** **(Amitendra Kishore Prasad)** **Judge** **Judge**

Raghu Jat