

HIGH COURT OF CHHATTISGARH, BILASPUR

Order Sheet

TAXC No. 27 of 2022

Additional Commissioner of Income Tax

Versus

M/s South Eastern Coalfields Limited Seepat Road, Bilaspur

09/02/2023	Heard Mr. Amit Chaudhari, learned counsel for the appellant. Also heard Mr. Sumit Nema, learned counsel for the respondent along with Mr. Anand Dadriya. This is an appeal under Section 260A of the Income Tax Act, 1961 against an order dated 30.07.2021 passed by the Income Tax Appellate Tribunal, Raipur (for short, 'Tribunal') in ITA No.05/BLPR/2012. This appeal is admitted on the following substantial question of law: “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. 54,39,33,000/- 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 ?”

No formal steps are called for as the respondent is duly represented.

List this case for hearing in the Part-II hearing list in the week commencing from 17.04.2023.

**Sd/-
(Arup Kumar Goswami)
Chief Justice**

**Sd/-
(P. Sam Koshy)
Judge**