



2026:CGHC:10469-DB

NAFR**HIGH COURT OF CHHATTISGARH AT BILASPUR****TAXC No. 145 of 2025****1 - Dy. Commissioner Of Income Tax (Central) Circle-1(1), Nagpur****--- Appellant****versus****1 - M/s. Maheshwari Coal Benefication And Infrastructure Private Limited 697, 1st Floor, Ward No. 33, Behind 16-Kholi, Tikrapara, Bilaspur District - Bilaspur 495001, Pan - Aaecm9298d****--- Respondent(s)****TAXC No. 148 of 2025****1 - Dy. Commissioner Of Income Tax (Central) Circle-1 (1) Nagpur****--- Appellant****Versus****1 - M/s Maheshwari Coal Benefication And Infrastructure Private Limited 697, 1st Floor Ward No.33 Behind 16-Kholi Tikrapara Bilaspur District - Bilaspur 495001 Pan-Aaecm9298d****--- Respondent(s)****TAXC No. 141 of 2025****1 - Dy. Commissioner Of Income Tax (Central) Circle-1(1) Nagpur****----- Appellant****Versus****1 - M/s. Maheshwari Coal Benefication And Infrastructure Private Limited 697 1st Floor, Ward No. 33, Behind 16-Kholi, Tikrapara, Bilaspur 495001 Pan- Aaecm9298d****--- Respondent(s)**

**TAXC No. 150 of 2025**

1 - Dy. Commissioner Of Income Tax (Central Circle- 1 (1) Nagpur

----- **Appellant**

Versus

1 - M/s. Maheshwari Coal Benefication And Infrastructure Private Limited 697, 1st Floor, Ward No. 33, Behind 19- Kholi Tikrapara, Bilaspur District - Bilaspur - 495001 Pan Aaecm9298d

--- **Respondent(s)**

TAXC No. 149 of 2025

1 - Dy. Commissioner Of Income Tax (Central) Circle-1 (1) Nagpur

--- **Appellant**

Versus

1 - M/s. Maheshwari Coal Benefication And Infrastructure Private Limited 697 1st Floor, Ward No. 33, Behind 16-Kholi, Tikrapara, Bilaspur 495001 Pan - Aaecm9298d

--- **Respondent(s)**

TAXC No. 143 of 2025

1 - Dy. Commissioner Of Income Tax (Central) Circle-1(1), Nagpur

--- **Appellant**

Versus

1 - M/s Maheshwari Coal Benefication And Infrastructure Private Limited 697, 1st Floor, Ward No.-33, Behind 16-Kholi, Tikrapara, Bilaspur 495001, Pan - Aaecm9298d

--- **Respondent(s)**



TAXC No. 144 of 2025

1 - Dy. Commissioner Of Income Tax (Central) Circle -1(1) Nagpur

--- Appellant

Versus

1 - M/s. Maheshwari Coal Benefication And Infrastructure Private Limited 697 1st Floor, Ward No. 33, Behind 16-Kholi, Tikrapara, Bilaspur District- Bilaspur 495001, Pan - Aaecm9298d

--- Respondent(s)

TAXC No. 147 of 2025

1 - Dy. Commissioner Of Income Tax (Central) Circle -1 (1), Nagpur

--- Appellant

Versus

1 - M/s Maheshwari Coal Benefication And Infrastructure Private Limited. 697, 1st Floor, Ward No. 33, Behind 16-Kholi, Tikrapara, Bilaspur, District- Bilaspur- 495001, P A N - A A E C M 9298 D.

... Respondent

(Cause-title taken from the Case Information System)

For Appellant(s)	:-	Mr. Amit Chaudhari, Advocate ppears through video conferencing along with Mr. Vijay Chawla, Advocate
For Respondents	:-	Mr. Nikhilesh Begani, Advocate

**DB- Hon'ble Shri Justice Sanjay S. Agrawal &
Hon'ble Shri Justice Amitendra Kishore Prasad**

Order On Board

28.02.2026



1. Learned counsel appearing for the appellant(s) seeks permission of this Court to withdraw these appeals with liberty to approach the jurisdictional High Court questioning the order dated 26.12.2024 passed by the Income Tax Appellate Tribunal, Nagpur.
2. Permission is granted.
3. Accordingly, the appeals are **dismissed** as withdrawn with the aforesaid liberty.

sd/-

(Sanjay S.Agrawal)
Judge

sd/-

(Amitendra Kishore Prasad)
Judge

Vishakha