



HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 168 of 2023

DEPUTY COMMISSIONER OF INCOME TAX **versus** GODAWARI POWER AND
ISPAT LTD.

30/04/2025	<p>Mr. Ajay Kumrani, Advocate on behalf of Mr. Amit Chaudhari, Advocate for the Appellant(s).</p> <p>Heard on the question of admission of this tax appeal filed under Section 260-A of the Income Tax Act, 1961.</p> <p>This appeal is admitted on the following substantial question of law:</p> <p>“Whether the ITAT was justified in dismissing the appeal relying upon the decision rendered by this Court in TAXC Case No. 31/2012 without considering the appeal on merits, by recording a finding which is perverse to the record?”</p> <p>Issue notice to the respondent on payment of process fee within six weeks.</p> <p>Sd/- (Sanjay K. Agrawal) Judge</p> <p>Sd/- (Sanjay Kumar Jaiswal) Judge</p>
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