HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 206 of 2025

Bilaspur Model Education Society H I G-8, Amaltas Colony, Near Mangla Chowk, Bilaspur, C.G. - 495001, PAN-AAAJB1009Q

... Appellant

versus

Income Tax Officer-1(1) Bilaspur, C.G.

... Respondent(s)

Order Sheet

13.11.2025	Mr. Apurv Goyal along with Mr. Nikhilesh Begani counsel for the appellant. Mr. Ajay Kumrani, counsel for the respondent. Heard on admission as well as on I.A. No. 01/2025, which is an application for grant of stay relief under Order 41 Rule 5 Sub-Rule (1) read with Section 260A Sub-Section (7) of the Income Tax Act,1961. This appeal is preferred under Section 260A of the Income Tax Act is admitted for hearing on the following substantial question of law:-

> “Whether, in the facts and circumstances of the case and in law, the learned Income Tax Tribunal, Raipur and the authorities below were justified in treating the ‘Gross Receipts’ of the appellant as income chargeable to tax to the tune of Rs. 36,60,410/- without allowing the deduction of expenditure incurred by it against gross receipts thereby only bringing the net income/surplus to tax as per the cardinal principle of taxation?”

Issue notice to the respondent.

Mr. Ajay Kumrani, counsel for the respondent accepts notice on behalf of the respondent.

Filing of paper book is dispensed with.

List this case for **final hearing in the month of January, 2026.**

In the meanwhile, looking to the impugned order dated 17.07.2025, it is directed that effect and operation of the impugned order shall remain stayed, till the final decision of this appeal.

Sd/-	Sd/-
(Rajani Dubey)	**(Amitendra Kishore Prasad)**
Judge	Judge

AMIT PATEL