IN THE HIGH COURT OF JUDICATURE AT BOMBAY
NAGPUR BENCH, NAGPUR.

INCOME TAX APPEAL No.92 OF 2013
The Commissioner of Income Tax-I, Civil Lines Nagpur
-Vrs.-
Manganese Ore (I) Ltd.,, Mount Road Extension, Sadar Nagpur.
AND
INCOME TAX APPEAL No.95 OF 2013
The Commissioner of Income Tax-I, Civil Lines Nagpur
-Vrs.-
Manganese Ore (I) Ltd.,, Mount Road Extension, Sadar Nagpur.

Office Notes, Office Memoramda of Coram, appearances, Court's orders of directions and Registrar's Orders.	Court's or Judge's orders.

Mr. Anand Parchure, counsel for petitioner.

CORAM : B.P. DHARMADHIKARI AND
P.N. DESHMUKH, JJ.

DATED : 14th SEPTEMBER, 2015

Heard.

We find that the controversy is covered by order dated 8.8.2013 passed in Income Tax Appeal No. 2 of 2013.

Perused the judgment of the Hon'ble Apex Court reported in the case of **Bharat Earth Movers Vs. Commissioner of Income Tax, reported in (2000) 245 ITR 428 (SC)**.

The facts show that progressive mine closure plan is required to be submitted at the time of obtaining lease or at the time of seeking its renewal and the final closure plan is required to be submitted one year in advance of proposed closure.

Refilling of mine excavated can be only at one stage, but then the liability is incurred on that account every year as excavation is spread over for entire period of lease.

The provision made, therfore, has been rightly appreciated by CIT and by ITAT. The judgment of Hon'ble Apex Court (supra) leaves no manner of doubt about the correctness of said approach. No substantial question of law arises.

We therefore, reject the appeal.

JUDGE **JUDGE**

Hirekhan