NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 52 of 2015

Assistant Commissioner of Income Tax 1(2), Raipur, Chhattisgarh.

---- Appellant

Versus

M/s Chhattisgarh Electricity Co. Ltd. merged with Raipur Alloys and Steel Limited presently known as Sarda Energy and Minerals Ltd. Industrial Growth Centre, Siltara, Raipur (CG).

---- Respondent

For Appellant : Ms. Naushina Ali, Advocate.

Hon'ble Shri Justice Manindra Mohan Shrivastava
Hon'ble Shri Justice P. Sam Koshy

ORDER ON BOARD

Per, **Manindra Mohan Shrivastava, J.**

11/03/2016.

1. The present appeal has been preferred against the order dated 05.06.2015 by the Income Tax Tribunal, Nagpur Bench, Nagpur in ITA No.106/BLPR/2011. The issue relates to disallowance of deduction by the Assessing Officer under Section 80IA read with Section 80IA(4)(iv) of the Income Tax Act, 1956 concerning power generated by the Respondent partly consumed and partly sold and the rate with regard to the latter.

2. We find that the issue has been decided by a Bench of coordinate jurisdiction in Tax Case No. 31 of 2012, 34 of 2012 and Tax Case No. 32 of 2012 dated 2.8.2013 in the case of CIT v. Godavari Power and Ispat Ltd.

3. Sitting in coordinate jurisdiction, there is no occasion for us to re-examine the matter and arrive at any other determination. The fact that a Special Leave Petition may have been preferred against the same and in which there is no interim order, does not persuade us to entertain this appeal. The appeal is disposed in terms of the order dated 2.8.2013.

Sd/- Sd/-

(Manindra Mohan Shrivastava) (P. Sam Koshy)
JUDGE **JUDGE**

inder