

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case (Income Tax Appeal) No. 8 of 2016**

Asstt. Commissioner of Income Tax- Circle 1(2) Raipur, District Raipur
Chhattisgarh.

---- Appellant

Versus

M/s. Mahendra Sponge & Power Ltd. Plot No. 76 and 77, Phase II Siltara
Industrial Estate Area, Raipur, Raipur, Chhattisgarh.

---- Respondent

For Appellant	:	Ms. Naushina Ali, Advocate.
For Respondent	:	None.

Hon'ble Shri Navin Sinha, Chief Justice**Hon'ble Shri P. Sam Koshy, J.****Judgment on Board****Per Navin Sinha, Chief Justice****19/02/2016**

1. The present appeal has been preferred against the order dated 19.6.2015 by the Income Tax Appellate Tribunal, Raipur Bench, Raipur in ITA No. 159/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/-
(Navin Sinha)
CHIEF JUSTICE

Sd/-
(P. Sam Koshy)
JUDGE