

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case (Income Tax Appeal) No. 17 of 2016**

Income Tax Officer (TDS), 1st Floor, Reena Apartments, Pachpedi Naka, Raipur (CG).

---- Appellant

Versus

Municipal Corporation through its Commissioner, Malviya Nagar, Raipur, District Raipur (CG).

---- Respondent

For Appellant	: Ms. Naushina Ali, Advocate.
For Respondent	: Shri Mateen Siddique, 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. IA No.1 application for condonation of delay in filing the Appeal is allowed and accordingly delay is condoned.
2. In view of decision of this court dated 11.07.2014 in Income Tax Officer (TDS), Raipur Vs. Naya Raipur Development Authority {2014(49) taxmann.com 575 (Chhattisgarh)}, we do not find any merit in this appeal as the issues raised in this appeal has already been considered and decided by this court in the said judgment.
3. Accordingly, the Appeal is dismissed.

Sd/-

(Manindra Mohan Shrivastava)
JUDGE

Sd/-

(P. Sam Koshy)
JUDGE