NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case (Income Tax Appeal) No. 63 of 2016

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

---- Appellant

Versus

M/s. Godawari Power and Ispat Pvt. Ltd. Plot No. 428/1, Phase I, Industrial Growth Centre, Siltara, District Raipur, Chhattisgarh.

---- Respondent

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

Hon'ble Shri Deepak Gupta, Chief Justice
Hon'ble Shri Sanjay Agrawal, J.

Judgment on Board

Per Deepak Gupta, Chief Justice

15/11/2016

1. The present appeal has been preferred against the order dated 31.03.2016 by the Income Tax Appellate Tribunal, Raipur Bench, Raipur in ITA No. 63/BLPR/2010. 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 02.08.2013 in the case of CIT v. Godavari Power & 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 02.08.2013.

Sd/-	Sd/-
(Deepak Gupta)	(Sanjay Agrawal)
CHIEF JUSTICE	**JUDGE**

Amit