

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

Tax Case No. 41 of 2015

Joint Commissioner Of Income Tax , Range, Bhilai, District Durg,
Chhattisgarh

---- Appellant

Versus

M/s Kulkarni And Sahu Associates Nehru Nagar , Bhilai, District Durg,
Chhattisgarh

-----Respondents

And

Tax Case No. 44 of 2015

Joint Commissioner Of Income Tax , Range, Bhilai, District Durg,
Chhattisgarh

---- Appellant

Versus

M/s Sewa Singh Oberoi And Company, Oberoi Niwas, Dalli-Rajhara,
Durg, District Durg, Chhattisgarh

-----Respondents

And

Tax Case No. 45 of 2015

Joint Commissioner Of Income Tax , Range, Bhilai, District Durg,
Chhattisgarh

---- Appellant

Versus

M/s Amar Builders, Near Jainam Palace, Mahesh Nagar, Durg,
Chhattisgarh

-----Respondents

And

Tax Case No. 51 of 2015

Joint Commissioner Of Income Tax , Range, Bhilai, District Durg,
Chhattisgarh

---- Appellant

Versus

M/s Kulkarni And Sahu Associates Nehru Nagar , Bhilai, District Durg,
Chhattisgarh

-----Respondents

For Appellants:	Smt. Naushina Ali, Advocate.
For respective Respondents:	Shri Shashank Dubey, Senior Advocate along with Shri Siddharth Dubey, Advocate.

Hon'ble The Chief Justice
Hon'ble Shri Justice P. Sam Koshy

Judgment on Board

Per **Navin Sinha, Chief Justice**
6/1/2016

1. Yesterday, we passed a detailed order and adjourned these appeals to enable Learned Counsel for the Appellants to seek instructions, in view of the dismissal of the Special Leave Petition with regard to M/s Amar Builders.
2. Today, Learned Counsel for the Appellants submits that the appeals may be disposed in terms of the order dated 2.5.2014 in S.L.P (Civil) No.6699/2014 (Assistant Commissioner of Income Tax-1 vs. M/s. Amar Builders).
3. In view of the dismissal of the Special Leave Petition, the appeals are also dismissed as common ground has been taken in all the appeals with regard to the pendency of the Special Leave Petition before the Supreme Court.
4. Before we part with the case, it is considered necessary to observe that the Officers of the Department are expected to be more vigilant in protecting the interests of the Department by proper use of technology and not burdening the Courts unnecessarily with matters which already stand decided.

5. The appeals are therefore dismissed following the orders in the Special Leave Petition.

Sd/-
(Navin Sinha)
CHIEF JUSTICE

Sd/-
(P. Sam Koshy)
JUDGE

Priya