**NAFR**

**HIGH COURT OF CHHATTISGARH, BILASPUR**

**Tax Case No. 106 of 2017**

*{Arising out of Order dated 17.01.2017 in ITA No. 154/RPR/2013 by the learned Income Tax Appellate Tribunal, Raipur Bench, Raipur}*

Income Tax Officer-4, Bhilai, District Durg, Chhattisgarh

**---- Appellant**

**Versus**

M/s. Kuber Developers, 42/3, Nehru Nagar (East) Bhilai, District Durg, Chhattisgarh.

**---- Respondent**

**Tax Case No. 107 of 2017**

*{Arising out of Order dated 17.01.2017 in ITA No. 43/RPR/2016 by the learned Income Tax Appellate Tribunal, Raipur Bench, Raipur}*

Income Tax Officer-1(3), Bhilai, District Durg, Chhattisgarh

**---- Appellant**

**Versus**

M/s. Kuber Developers, 42/3, Nehru Nagar (East) Bhilai, District Durg, Chhattisgarh.

**---- Respondent**

**Tax Case No. 112 of 2017**

*{Arising out of Order dated 17.01.2017 in ITA No. 44/RPR/2016 by the learned Income Tax Appellate Tribunal, Raipur Bench, Raipur}*

Income Tax Officer-1(3), Bhilai, District Durg, Chhattisgarh

**---- Appellant**

**Versus**

M/s. Kuber Developers, 42/3, Nehru Nagar (East) Bhilai, District Durg, Chhattisgarh.

**---- Respondent**

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

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**Hon'ble Shri Thottathil B. Radhakrishnan, Chief Justice**
**Hon'ble Shri Sharad Kumar Gupta, Judge**

**Judgment on Board**

**Per Thottathil B. Radhakrishnan, Chief Justice**

**06/11/2017**

1. Having perused the materials, we are satisfied that the learned counsel for the Appellant-Revenue is justified in submitting that these appeals are covered as per the judgment of the Supreme Court in **Commissioner of Income Tax v. Sarkar Builders; (2015) 7 SCC 579** and therefore, these appeals may be permitted to be withdrawn.

2. Hence, these appeals are dismissed as withdrawn.

Sd/-

(Thottathil B. Radhakrishnan)
**CHIEF JUSTICE**

Sd/-

(Sharad Kumar Gupta)
**JUDGE**

Amit