

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**Tax Case (Income Tax Appeal) No. 88 of 2017**

Joint Commissioner of Income Tax, Bhilai Range, Bhilai District Durg,
Chhattisgarh.

---- Appellant**Versus**

M/s. Bhilai Engineering Corporation Ltd. 39/2, Nehru Nagar, Bhilai, District Durg,
Chhattisgarh.

---- Respondent

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

Hon'ble Shri Ajay Kumar Tripathi, Chief Justice
Hon'ble Shri Parth Prateem Sahu, Judge

Judgment on Board**Per Ajay Kumar Tripathi, Chief Justice****28/11/2018**

1. Having heard learned counsel for the Appellant/Revenue and having perused the record, since the concurrent findings of fact given by the Commissioner of Income Tax (Appeals) as well as the Income Tax Appellate Tribunal cannot be re-opened and re-looked into as those are concluded findings and nothing in terms of error in relation to the view so taken by the two forums emerge, we are of the opinion that no significant question of law as such is made out to interfere with the impugned decision or decisions.
2. The appeal therefore stands dismissed.

Sd/-
(Ajay Kumar Tripathi)
CHIEF JUSTICE

Sd/-
(Parth Prateem Sahu)
JUDGE