NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

TAXC No. 89 of 2018

- Deputy Commissioner Of Income Tax 1 (2) Aaykar Bhawan, Central Revenue Building, Civil Lines, Raipur, District- Raipur, Chhattisgarh.

---- Appellant

Versus

- M/s Hira Ferro Alloys Ltd. B-567, Urla Industrial Area, Raipur, Chhattisgarh.

---- Respondent

For Appellant : Ms. Naushina Afrin Ali, Advocate on behalf of Shri Amit Chaudhari, Advocate.

Hon'ble Shri P.R. Ramachandra Menon, Chief Justice
Hon'ble Shri Manindra Mohan Shrivastava, Judge

Order on Board

15/05/2019

Per P.R. Ramachandra Menon, Chief Justice

1. This is an appeal preferred under Section 260-A of the Income Tax Act, 1961. We have gone through the pleadings and materials on record.

2. Heard the learned standing counsel appearing for the Revenue in detail.

3. We are of the view that no substantial question of law has been made out in terms of 260-A of the Income Act, 1961 to call for interference. We are supported with the ruling rendered by this Court under exactly the same circumstance in Tax Case No. 32 of 2012 vide judgment dated 02.08.2013.

4. A copy of the said judgment is made available before this Court. We have gone through the same. We decline interference and the appeal stands dismissed in terms of Tax Case No. 32 of 2012 passed in 02.08.2013.

Sd/- Sd/-

(P.R. Ramachandra Menon) (Manindra Mohan Shrivastava)
CHIEF JUSTICE **JUDGE**

Anu