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HIGH COURT OF CHHATTISGARH, BILASPUR**TAXC No. 74 of 2018**

Deputy Commissioner of Income Tax Central Circle, Raipur,
District Raipur, Chhattisgarh.

----Appellant**Versus**

M/s R.R. Energy Ltd., N.H. No. 22, Village Garhumariya,
Jharsuguda Road, Raigarh, Chhattisgarh.

---Respondent**TAXC No. 60 of 2018**

Deputy Commissioner of Income Tax Central Circle, Raipur,
District Raipur, Chhattisgarh.

----Appellant**Versus**

R.K. Transport & Constructions Pvt. Ltd., Beside CEAT Tyre,
Transport Nagar, Korba, Chhattisgarh.

---Respondent**TAXC No. 67 of 2018**

Deputy Commissioner of Income Tax Central Circle, Raipur,
District Raipur, Chhattisgarh.

----Appellant**Versus**

M/s R.R. Energy Ltd., N.H. No. 22, Village Garhumariya,
Jharsuguda Road, Raigarh, Chhattisgarh.

---Respondent**TAXC No. 124 of 2018**

Deputy Commissioner of Income Tax 1 (2), Raipur, Chhattisgarh.

----Appellant**Versus**

M/s RCP Infratech Pvt. Ltd., B-54, VIP Estate, Khamhardih,
Shankar Nagar, Raipur, Chhattisgarh.

---Respondent**TAXC No. 140 of 2018**

The Deputy Commissioner of Income Tax 1 (1), Amdi Nagar,
HUDCO, Bhilai, District Durg, Chhattisgarh.

----Appellant**Versus**

LNS Industries Ltd. Head Office – 46 Motilal Nehru Nagar (East)

Bhilai, District Durg, Chhattisgarh.

---Respondent

TAXC No. 63 of 2018

Deputy Commissioner of Income Tax Central Circle, Raipur,
District- Raipur, Chhattisgarh.

----Appellant

Versus

M/s R.R. Energy Ltd., N.H. No. 22, Village Garhumariya,
Jharsuguda Road, Raigarh, Chhattisgarh.

---Respondent

TAXC No. 73 of 2018

Deputy Commissioner of Income Tax Central Circle, Raipur,
District- Raipur, Chhattisgarh.

----Appellant

Versus

M/s R.R. Energy Ltd., N.H. No. 22, Village Garhumariya,
Jharsuguda Road, Raigarh, Chhattisgarh.

---Respondent

TAXC No. 78 of 2018

Deputy Commissioner of Income Tax Central Circle, Raipur,
District- Raipur, Chhattisgarh.

----Appellant

Versus

R.K. Transport & Constructions Pvt. Ltd., Beside CEAT Tyre,
Transport Nagar, Korba, Chhattisgarh.

---Respondent

TAXC No. 108 of 2018

Deputy Commissioner of Income Tax Central Circle, Raipur,
District- Raipur, Chhattisgarh.

----Appellant

Versus

R.K. Transport & Constructions Pvt. Ltd., Beside CEAT Tyre,
Transport Nagar, Korba, Chhattisgarh.

---Respondent

TAXC No. 128 of 2018

Deputy Commissioner of Income Tax 2 (1), Raipur, Chhattisgarh.

----Appellant

Versus

Maruti Clean Coal & Power Ltd. Flat No. 301-302, Ram Residency,

Shankar Nagar, Raipur, Chhattisgarh.

---Respondent

TAXC No. 6 of 2019

Income Tax Officer, Ward 1(2), Bilaspur, Chhattisgarh.

----Appellant

Versus

M/s. Anjani Associates, Opp. Jain Plaza, Link Road, Bilaspur, Chhattisgarh.

---Respondent

TAXC No. 92 of 2018

Deputy Commissioner of Income Tax Central Circle, Raipur, District- Raipur, Chhattisgarh.

----Appellant

Versus

R.K. Transport & Constructions Pvt. Ltd., Beside CEAT Tyre, Transport Nagar, Korba, Chhattisgarh.

---Respondent

TAXC No. 82 of 2018

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

----Appellant

Versus

M/s Godawari Power & Ispat Limited, Plot No. 482/2, Industrial Growth Central Phase -1, Raipur, Chhattisgarh.

---Respondent

TAXC No. 83 of 2018

Assistant Commissioner of Income Tax Circle – 2 (1), Bilaspur, Chhattisgarh.

----Appellant

Versus

Shri Praveen Saluja, In front of Ghosh Nursing Home, Tirapara, Bilaspur, Chhattisgarh.

---Respondent

TAXC No. 84 of 2018

Deputy Commissioner of Income Tax 2 (1), Revenue Building, Civil Lines, Raipur, Chhattisgarh.

----Appellant

Versus

M/s Aarti Sponge & Power Ltd., Ashoka Park, Khamardih Road,
Shankar Nagar, Raipur, Chhattisgarh.

---Respondent

TAXC No. 85 of 2018

Deputy Commissioner of Income Tax 1 (1), Bilaspur, Chhattisgarh.

----Appellant

Versus

Jindal Power Limited, Kharsia Road, Raigarh, Chhattisgarh.

---Respondent

TAXC No. 86 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

TAXC No. 88 of 2018

Deputy Commissioner of Income Tax, Bhilai, District Durg,
Chhattisgarh.

----Appellant

Versus

ABS Steels Pvt. Ltd. 46 C Centre, Bhilai, District Durg,
Chhattisgarh.

---Respondent

TAXC No. 90 of 2018

Deputy Commissioner of Income Tax 2(1), Central Revenue
Building, Civil Lines, Raipur, Chhattisgarh.

----Appellant

Versus

M/s Aarti Infrastructure and Buildcon Ltd., Shankar Nagar, Raipur,
Chhattisgarh.

---Respondent

TAXC No. 96 of 2018

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

----Appellant

Versus

M/s Radius Corporation Ltd., 57/58, Vardhman Nagar,

Rajnandgaon, Chhattisgarh.

---Respondent

TAXC No. 97 of 2018

Deputy Commissioner of Income Tax- 1(1), Raipur, Chhattisgarh.

----Appellant

Versus

Late Shri Vijay Pal Singh, Through L/H Smt. Vimlesh Kumari Singh, Prop. M/s Manohar Engineering & M/s Sharda Engineering, Baikunth, District Raipur, Chhattisgarh.

---Respondent

TAXC No. 105 of 2018

Deputy Commissioner of Income Tax Central Circle, Raipur, District- Raipur, Chhattisgarh.

----Appellant

Versus

R.K. Transport & Constructions Pvt. Ltd., Beside CEAT Tyre, Transport Nagar, Korba, Chhattisgarh.

---Respondent

TAXC No. 106 of 2018

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

----Appellant

Versus

M/s Radius Corporation Ltd., 57/58, Vardhman Nagar, Rajnandgaon, Chhattisgarh.

---Respondent

TAXC No. 107 of 2018

Assistant Commissioner of Income Tax (Exemption), Circle Central Revenue Building, Civil Lines, Raipur, Chhattisgarh – 492001.

----Appellant

Versus

All India Society for Electronics and Computer Technology, 2nd Floor, ACE Global, Telibandha, G.E. Road, Raipur, Chhattisgarh.

---Respondent

TAXC No. 102 of 2018

Deputy Commissioner of Income Tax Central Circle, Raipur, District Raipur, Chhattisgarh.

----Appellant

Versus

M/s R.R. Energy Ltd., N.H. 22, Village Garhumariya, Jharsuguda
Road, Raigarh, Chhattisgarh.

---Respondent

For Appellants : Ms. Naushina Ali, Advocate on behalf of
Mr. Amit Chaudhari

Hon'ble Shri P.R. Ramachandra Menon, Chief Justice

Hon'ble Shri Justice Sanjay K. Agrawal

Order On Board

Per, P.R. Ramachandra Menon, Chief Justice

25.06.2019

1. These appeals have been preferred by the Department of Revenue (Tax) challenging the verdicts passed by the Income Tax Appellate Tribunal, Raipur stating that much substantial questions of law as envisaged under Section 260 A of Income Tax Act, 1961 are involved herein and hence, it requires to be adjudicated by this Court.
2. When the matters are taken up for consideration, learned standing counsel submits that because of some oversight, some inadvertant mistake has crept in framing the substantial questions of law, which requires to be suggested in a better and precise manner, so as to have effective adjudication by this Court. In the said circumstance, permission of this Court is sought to withdraw these appeals without prejudice to file fresh ones raising the pleadings and prayers, including the substantial question of law involved in appropriate terms.
3. The aforesaid prayer is granted. Considering the fact that the appellant has approached this Court and filed the appeals within

the time permitted under the statute, we find it appropriate to grant liberty to the appellant to file fresh proceedings as corrected and modified to the requisite extent within a further period of one month from today.

4. Subject to the above, these appeals stand dismissed as withdrawn. Registry is directed to return the certified copies of the orders passed by the Tribunal and the service certificate to the learned standing counsel for proceeding with further steps.

Sd/-
(P.R. Ramachandra Menon)
Chief Justice

Sd/-
(Sanjay K. Agrawal)
Judge