

NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR**TAXC No. 90 of 2019**

- Asstt. Commissioner of Income Tax, Central Circle-1, Raipur (C.G.)

---- Appellant

Versus

- M/s Sarda Energy & Minerals Ltd., 73-A, Central Avenue, Nagpur-18.

---- Respondent

For Appellant : Shri Amit Chaudhari with Ms. Nausina Afrin Ali,
Advocates.

Hon'ble Shri P. R. Ramachandra Menon, Chief Justice
Hon'ble Shri Justice Parth Prateem Sahu, Judge

Judgment on Board**Per P. R. Ramachandra Menon, Chief Justice****15.01.2020**

1. It is brought to the notice of this Court that the issue involved in the case is exactly similar to the one as involved in Tax Case No. 151 of 2018 as well. The said case came up for consideration before this Court on 04.07.2019 and referring to the verdict already passed in Tax Case No. 31 of 2012 and other connected cases interference was declined and the appeal was dismissed.
2. In the said circumstances, we find it appropriate to decline interference. The appeal stands dismissed in terms of the verdict passed in Tax Case No. 31 of 2012 and other connected matters.

Sd/-

(P. R. Ramachandra Menon)
Chief Justice

Sd/-

(Parth Prateem Sahu)
Judge