

**HIGH COURT OF CHHATTISGARH, BILASPUR****TAXC No. 97 of 2019**

- Assistant Commissioner Of Income Tax, Circle - 1, Bilaspur Chhattisgarh.

**----Appellant****VERSUS**

- M/s South Eastern Coalfields Limited Seepat Road, Bilaspur C.G.

**----Respondent**


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For Appellant : Mr. Amit Chaudhari, Advocate, Ms. Naushina Ali,  
Advocate and Mr. Ajay Kumrani, Advocate.

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**Hon'ble Shri P.R. Ramachandra Menon, Chief Justice****Hon'ble Shri Parth Prateem Sahu, Judge****Judgment on Board****Per P.R. Ramachandra Menon, Chief Justice.****10/01/2020**

1. This appeal has been preferred by the Department of Revenue (Tax) challenging the verdict 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 require to be adjudicated by this Court.
2. When the matter is 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 require 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 this appeal without prejudice to file fresh one 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 appeal 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 six weeks from today.

4. Subject to the above, this appeal stands dismissed as withdrawn.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/-  
**(Parth Prateem Sahu)**  
Judge