IN THE HIGH COURT OF ORISSA AT CUTTACK

ITA No.96 of 2013

The Commissioner of Income Tax, Bhubaneswar	....	***Appellant***
		Mr. S.S. Mohapatra, Sr. S.C, Income Tax

-versus-

M/s. Patnaik Minreals Pvt. Ltd	....	***Respondent***
		Mr. A. Mohanty, Advocate

CORAM:
THE CHIEF JUSTICE
JUSTICE R. K. PATTANAIK

ORDER
21.02.2022

Order No.

4. 1. The Department is an appeal against the order dated 22nd February, 2013 passed by the Income Tax Appellant Tribunal in ITA No.31/CTK/2013 for the AY 2009-10.

2. The question sought to be urged in the present appeal concerns allowing the claim of the Assessee as expenses under the head 'over burden cutting and removal charges'.

3. A contention of the Department is that, such expenses fell within the scope of Section 35-E of the Act. Having perused the impugned order of the ITAT and having heard learned counsel for the Department, the Court is of the view that issues was decided by the ITAT on facts and by concurring with the CIT(A).

Consequently, the Court finds no substantial question of law arises. The appeal is dismissed.

(Dr. S. Muralidhar)
Chief Justice

(R. K. Pattanaik)
Judge

T.TUDU