

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

Sl. No.	ITA No.	Name of Appellant	Name of Respondent	Asst. Year
1-22.	600/RPR/2025 601/RPR/2025 602/RPR/2025 603/RPR/2025 604/RPR/2025 605/RPR/2025 606/RPR/2025 607/RPR/2025 608/RPR/2025 609/RPR/2025 610/RPR/2025 611/RPR/2025 612/RPR/2025 613/RPR/2025 614/RPR/2025 615/RPR/2025 616/RPR/2025 617/RPR/2025 618/RPR/2025 619/RPR/2025 620/RPR/2025 621/RPR/2025	South Eastern Coalfields Limited SECL Bhawan, Seepat Road Chatidih, Bilaspur-495 006 (C.G.) PAN : AADCS2066E	Income Tax Officer (TDS), Bilaspur (C.G)	2018-19 & 2019-20

Assessee by : Shri V.K Khetri, CA
Revenue by : Shri Raghunath, CIT-DR

सुनवाई की तारीख / Date of Hearing : 16.03.2026

घोषणा की तारीख / Date of Pronouncement : 17.03.2026

आदेश / ORDER

PER BENCH:

These captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, dated 04.08.2025, 01.08.2025 for the assessment years 2018-19 & 2019-20 as per the grounds of appeal on record.

2. At the very outset, it would be relevant to observe the facts emanating in the backdrop of all these cases assailed before this Bench by the assessee against the impugned order/orders of the Ld. CIT(Appeals)/NFAC. That as submitted by the parties herein, there are various appeals by both the assessee as well as Revenue which have been preferred before the Hon'ble Jurisdictional High Court and the matters pertaining to the issues on merits as well as in law, are therefore, pending for adjudication therein. That these matters which have been assailed before this Bench consists of both substantive issues on law as well as on facts. Considering the submissions of the parties raised, these issues are therefore sub-judice before the Hon'ble Jurisdictional High Court by way of various appeals preferred by both the parties herein.

3. In this regard, the Ld. Counsel for the assessee has placed a chart mentioning the status of appeal filed before the Hon'ble Jurisdictional High Court and the appeals which are already admitted. The said chart is extracted as follows:

Status of appeals filed before the Hon'ble Court by SECL against order passed by the Hon'ble Raipur ITAT dated 23 December, 2024

S. No.	A.Y & Arising from Hon'ble ITAT Appeal No.	Hon'ble High Court Appeal No. along with status.
1.	2002-03 ITA No.108/RPR/2024	(Filed) TAXC No.117 of 2025
2.	2003-04 ITA No.109/RPR/2024	(Filed) TAXC No.120 of 2025
3.	2021-22 ITA No.148/RPR/2024	(Filed) TAXC No.130 of 2026

Status of appeals filed before the Hon'ble Court by SECL against order passed by the Hon'ble Raipur ITAT dated 11 January, 2024

S. No.	A.Y & Arising from Hon'ble ITAT Appeal No.	Hon'ble High Court Appeal No. along with status.
1.	2017-18 ITA No.12/RPR/2020	(Filed) TAXC No.141 of 2024
2.	2017-18 ITA No.51/RPR/2020	(Filed) TAXC No.142 of 2024
3.	2018-19 ITA No.58/RPR/2023	(Filed) TAXC No.143 of 2024

Status of appeals filed before the Hon'ble Court by SECL against order passed by the Hon'ble Raipur ITAT dated 30 October, 2023

S. No.	A.Y & Arising from Hon'ble ITAT Appeal No.	Hon'ble High Court Appeal No. along with status.
1.	2009-10 ITA No.204/RPR/2012	(Filed) TAXC No.75 of 2024
2.	2009-10 ITA No.201/RPR/2012	(Filed) TAXC No.77 of 2024
3.	2010-11 ITA No.382/RPR/2014	(Filed) TAXC No.59 of 2024
4.	2010-11 ITA No.401/RPR/2014	(Filed) TAXC No.61 of 2024
5.	2010-11 ITA No.162/RPR/2017	(Filed) TAXC No.78 of 2024
6.	2011-12 ITA No.115/RPR/2015	(Filed) TAXC No.80 of 2024
7.	2011-12 ITA No.103/RPR/2015	(Filed) TAXC No.82 of 2024
8.	2012-13 ITA No.102/RPR/2017	(Filed) TAXC No.55 of 2024
9.	2012-13 ITA No.98/RPR/2017	(Filed) TAXC No.58 of 2024
10.	2013-14 ITA No.103/RPR/2017	(Filed) TAXC No.81 of 2024
11.	2013-14 ITA No.99/RPR/2017	(Filed) TAXC No.83 of 2024
12.	2014-15 ITA No.204/RPR/2017	(Filed) TAXC No.57 of 2024
13.	2014-15 ITA No.188/RPR/2017	(Filed) TAXC No. 65 of 2024

14.	2015-16 ITA No.169/RPR/2018	(Filed) TAXC No.56 of 2024
15.	2015-16 ITA No.171/RPR/2018	(Filed) TAXC No.64 of 2024
16.	2016-17 ITA No.54/RPR/2019	(Filed) TAXC No.60 of 2024
17.	2016-17 ITA No.33/RPR/2019	(Filed) TAXC No.74 of 2024

Status of appeals filed before the Hon'ble Court by SECL against order passed by the Hon'ble Raipur ITAT dated 29 July, 2021

S. No.	A.Y & Arising from Hon'ble ITAT Appeal No.	Hon'ble High Court Appeal No. along with status.
1.	2006-07 ITA No.399/RPR/2014	(Admitted) (TAXC No.50 of 2022)
2.	2006-07 ITA No.380/RPR/2014	(Admitted) (TAXC No.58 of 2022)
3.	2007-08 ITA No.381/RPR/2014	(Admitted) TAXC No.31 of 2022
4.	2007-08 ITA No.400/RPR/2014	Admitted (TAXC No.42 of 2022)
5.	2008-09 ITA No.161/RPR/2017	Admitted (TAXC No.34 of 2022)

Status of appeals filed before the Hon'ble Court by SECL against order passed by the Hon'ble Raipur ITAT dated 06 November, 2019

S. No.	A.Y	Hon'ble High Court Appeal No. along with status.
1.	2008-09	(Admitted) (TAXC/06/2020)

Annexure-A1) Assessment Year : 1997-98

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/10/2020	Disallowance on account of decrease in profit by change in the method of valuation of closing stock
	Disallowance towards collection of pension fund in accordance with the provisions of section 2(24)(x)
	Disallowance towards collection of interest on pension fund in accordance with the provisions of section 2(24)(x)
	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation

2) Assessment Year : 1998-99

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/11/2020	Disallowance of interest on account of pension fund and interest within the specified due date u/s 36(i)(va)
	Disallowance of interest on account of pension fund and interest within the specified due date u/s 43B
	Disallowance of depreciation claimed on hospital building
	Disallowance of community Development Expenditure
	Disallowance made towards shortage of stocks and spares
	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation

3) Assessment Year : 1999-2000

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/8/2020	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation

4) Assessment Year : 1999-2000

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/18/2020	Disallowance of repair and maintenance expenditure on assets not belonging to assessee

5) Assessment Year : 2000-01

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/12/2020	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation

6) Assessment Year : 2001-02

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/07/2020	Disallowance of account of non-payment of productivity linked bogus before the due date of filing of return - Disallowance as per provisions of section 43B

7) Assessment Year : 2001-02

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/15/2020	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation

8) Assessment Year : 2002-03

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/14/2020	Disallowance of repair and maintenance expenditure on assets not belonging to assessee
	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation
	Disallowance of excessive interest payment to Coal India Limited under section 40A(2)(b)(v)
	Disallowance of depreciation on discarded/surveyed off assets

9) Assessment Year : 2002-03

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/13/2020	Disallowance of account of non-payment of productivity linked bogus before the due date of filing of return - Disallowance as per provisions of section 43B

10) Assessment Year : 2003-04

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/9/2020	Disallowance of repair and maintenance expenditure on assets not belonging to assessee
	Disallowance of excessive interest payment to Coal India Limited under section 40A(2)(b)(v)
	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation

11) Assessment Year : 2005-06

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/25/2020	Disallowance of repair and maintenance expenditure on assets not belonging to assessee
	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation

12) Assessment Year : 2008-09

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/23/2020	Disallowance of repair and maintenance expenditure on assets not belonging to assessee
	Deletion the addition on account of OBR Adjustment
	Disallowance of social overheads fuel & power
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees
	Disallowance of Guest House Expenses
	Disallowance of community Development Expenditure
	Disallowance of grants to schools and institutions
	Disallowance of welfare expenses-LPG

13) Assessment Year : 2008-09

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
TAXC/20/2020	Disallowance of repair and maintenance expenditure on assets not belonging to assessee

14) Assessment Year : 2009-10

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 204/BIL/2012 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of repair and maintenance expenditure on assets not belonging to assessee
	Deletion the addition on account of OBR Adjustment
	Disallowance of social overheads fuel & power
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees
	Disallowance of Guest House Expenses
	Disallowance of community Development Expenditure
	Disallowance of grants to schools and institutions
	Disallowance of welfare expenses-LPG

15) Assessment Year : 2009-10

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 201/BIL/2012 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.

16) Assessment Year : 2010-11

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 382/BIL/2014 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of repair and maintenance expenditure on assets not belonging to assessee
	Deletion the addition on account of OBR Adjustment
	Disallowance of social overheads fuel & power
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees
	Disallowance of grants to schools and institutions

17) Assessment Year : 2010-11

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 401/BIL/2014 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.

18) Assessment Year : 2011-12

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 103/BIL/2015 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of grants to schools and institutions
	Deletion the addition on account of OBR Adjustment
	Disallowance of social overheads fuel & power
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees

19) Assessment Year : 2011-12

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 115/BIL/2015 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.

20) Assessment Year : 2012-13

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 98/BIL/2017 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of grants to schools and institutions.
	Disallowance of social overheads fuel & power.
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees.
	Disallowances of expenses incurred on assets not belonging to the assessee.

21) Assessment Year : 2012-13

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 102/BIL/2017 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.
	Deletion the addition on account of OBR Adjustment.
	Disallowances of expenses incurred on assets not belonging to the assessee.

22) Assessment Year : 2013-14

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 99/BIL/2017 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of grants to schools and institutions.
	Disallowance of social overheads fuel & power.
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees.
	Disallowances of expenses incurred on assets not belonging to the assessee.
	Disallowances of expenses towards sustainable development expenses.

23) Assessment Year : 2013-14

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 103/BIL/2017 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.
	Deletion the addition on account of OBR Adjustment.
	Disallowances of expenses incurred on assets not belonging to the assessee.

24) Assessment Year : 2014-15

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 188/RPR/2017 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of grants to schools and institutions.
	Disallowance of social overheads fuel & power.
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees.
	Disallowances of expenses incurred on assets not belonging to the assessee.

25) Assessment Year: 2014-15

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 204/RPR/2017 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.
	Deletion the addition on account of OBR Adjustment.
	Disallowances of expenses incurred on assets not belonging to the assessee.
	Disallowances of expenses towards sustainable development expenses.
	Disallowances of payments made to the Coal India Sports Promotion Fund

26) Assessment Year : 2015-16

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 171/RPR/2018 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of grants to schools and institutions. Disallowance of social overheads fuel & power. Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees.

27) Assessment Year : 2015-16

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 169/RPR/2018 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation. Deletion the addition on account of OBR Adjustment.

28) Assessment Year : 2016-17

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 54/RPR/2019 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of grants to schools and institutions. Disallowance of social overheads fuel & power. Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees.

29) Assessment Year : 2016-17

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 33/RPR/2019 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.
	Deletion the addition on account of OBR Adjustment.

30) Assessment Year : 2017-18

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 51/RPR/2020 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of grants to schools and institutions.
	Disallowance of social overheads fuel & power.
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees.
	Disallowance of TDS credit

31) Assessment Year : 2017-18

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 12/RPR/2020 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.
	Deletion the addition on account of OBR Adjustment.
	Disallowance of provision for pay revision of executives.

32) Assessment Year : 2018-19

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 58/RPR/2023 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Deletion the addition on account of OBR Adjustment.
	Disallowance of grants to schools and institutions.
	Disallowance of social overheads fuel & power.
	Deleted the addition made by the A.O on account of Environmental expenses /Provision for land reclamation/Exp. On reclamation of mining land & disallowance of expenditure on plantation of trees.
	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.

33) Assessment Year : 2021-22

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 166/RPR/2024 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Disallowance of land compensation and rehabilitation and amortization of land rehabilitation.
	Disallowance of grants to schools and institutions.

34) Assessment Year : 2021-22

Case No.	Issues against which appeal has been preferred before Hon'ble High Court
ITA No. 148/RPR/2024 (Appeal filed by the department before Hon'ble High Court, currently pending for admission)	Deletion the addition on account of OBR Adjustment.

4. We have heard the submissions of the parties herein and considered the facts on record. Admittedly, rights and liabilities of the parties are yet to be determined substantially by the Hon'ble Jurisdictional High Court. That in terms of judicial discipline also, since the matters are sub-judice before the Hon'ble Jurisdictional High Court, the Tribunal cannot intervene in between and adjudicate on such sub-judice issues either providing relief or upholding the tax liability, it has to wait for the completion and passing of order by the Hon'ble Jurisdictional High Court which shall have bearing on all the issues emanating in these captioned appeals before us.

5. In this scenario, it would not be appropriate for this Bench to determine the facts and circumstances pertaining to the said additions. At the same time, it would also not serve any logical purpose by keeping the matters pending at this level and therefore, it would be most appropriate that the said matters be remanded back to the file of the CIT(A)/NFAC and that the first appellate authority shall wait for the decision of the Hon'ble Jurisdictional High Court in the afore-stated matters on the issue stated herein, and thereafter shall adjudicate denovo as per law while complying with the principles of natural justice. That even without going into the merits of the cases on consideration of facts that the effective issues in these matters are already sub-judice before the Hon'ble Jurisdictional High

Court, the same is therefore, restored to the file of the CIT(A)/NFAC, as per the afore-stated directions. Respective orders of CIT(A)/NFAC are set-aside. We order accordingly.

6. Before parting, it is made clear that this remanding of the matters to the file of the CIT(A)/NFAC shall not alter/amend any factual scenario pertaining to the case of the assessee. The facts and circumstances of the case and the point of law has to be decided afresh only after the decision by the Hon'ble Jurisdictional High Court as per its order, which shall be the main guideline while deciding these cases by the first appellate authority.

7. As per the above terms, the grounds of appeal by the assessee stands allowed for statistical purposes.

8. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 17th March, 2026.

Sd/-
AVDHESH KUMAR MISHRA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 17th March, 2026.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रहित / Copy of the Order forwarded to :

1. अपीलार्थी /The Appellant.

2. प्रत्यर्थी /The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.