

आयकर अपीलीय अधिकरण, कटक न्यायपीठ, कटक

**IN THE INCOME TAX APPELLATE TRIBUNAL CUTTACK BENCH CUTTACK
(THROUGH VIRTUAL HEARING)**

श्री जार्ज माथन, न्यायिक सदस्य एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

AND

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.484/CTK/2024

आयकर अपील सं/ITA No.485/CTK/2024

(निर्धारण वर्ष / Assessment Year : 2019-2020)

(निर्धारण वर्ष / Assessment Year : 2018-2019)

ACIT, Sambalpur	Vs	Ashok Ispat Udyog, Kachery Road, Udit Nagar, Rourkela
PAN No. : AACFA 3178 P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri K.K.Agarwalla, AR
राजस्व की ओर से /Revenue by	:	Shri Ashim Kumar Chakraborty, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	25/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	25/09/2025

आदेश / O R D E R

Per Bench :

These are two appeals filed by the Revenue against the order of the Ld.CIT(A), Bhubaneswar-2 both dated 26/09/2024 and ITA No.484/CTK/2024 in Appeal No.CIT(A),Bhubaneswar-2/10646/2018-19 for A.Y. 2019-20 and ITA No.485/CTK/2024 in Appeal No. CIT(A),Bhubaneswar-2/11291/2017-18 for the A.Y. 2018-19 respectively.

2. It was submitted by the Ld.CIT DR that the facts are similar to the facts in the case of Shree Salasar Castings Private Limited in ITA No.482/CTK/2024 and ITA No.483/CTK/2024. It was the submission that in the course of search on M/s Sunayana Metals Industries Limited undisclosed sales from the assessee was found for the A.Y. 2018-19 the undisclosed sales was found at Rs.17.25 lakhs/-. For the A.Y. 2019-20 the sales found was to the extent of Rs.92,23,979/-. It was submission that on

similar findings as in Shree Salasar Castings Pvt. Ltd., the order of the Ld.CIT(A) is liable to be reversed or in the alternative the GP rate to be fixed at least at 3.5%.

3. In reply, the Ld. AR submitted that for the A.Y. 2018-19 the tax effect was below the limit of Rs.50 Lakhs and consequently, the departmental appeal is not liable to be admitted in view of the CBDT Circular No.096/2024, dated 17.09.2024. For the A.Y. 2019-20, the Ld.AR vehemently supported the order of the Ld.CIT(A).

4. We have considered the rival submissions. As it is noticed that the tax effect for the A.Y. 2018-19 is below the prescribed limit for filing revenue's appeal before the Tribunal, therefore, on account of tax effect the appeal of the revenue stands dismissed.

5. Consequently, ITA No.485/CTK/2024 stands dismissed on account of tax effect.

6. In respect of revenue's appeal for the A.Y. 2019-20, on Identical findings as in the case of Shree Salasar Castings Private Limited in ITA Nos.482&483/CTK/2024 of even date, the AO is directed to rework the undisclosed income of the assessee by estimating the income on the suppressed the turnover at 3.5% as against the 2.18% adopted by the Id. CIT(A). Thus, the appeal of the revenue in ITA No.484/CTK/2024 is party allowed.

7. In the result, appeal of the revenue in ITA No.485/CTK/2024 is dismissed and ITA No. 484/CTK/2024 stands partly allowed.

Order dictated and pronounced in the open court on 25/09/2025.

Sd/-

(राजेश कुमार)
(RAJESH KUMAR)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-

(जार्ज माथन)
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

दिनांक Dated 25/09/2025

Prakash Kumar Mishra, Sr.P.S.

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

1. अपीलार्थी / The Appellant- ACIT, Central Circle, Sambalpur
2. प्रत्यर्थी / The Respondent- Ashok Kumar Dwari Jamunadeipur, Ward No:-18, Baripada, Mayurbhanj, 757001
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कटक / DR, ITAT, Cuttack
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, कटक/ITAT, Cuttack