

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष  
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

**आयकर अपील सं./ITA No.572/RPR/2025**

**निर्धारण वर्ष / Assessment Year : 2020-21**

Gurusukh Vintrade Services Private Limited  
6<sup>th</sup> Floor, Shop No.15-16, Currency Tower,  
G.E Road, Raipur (C.G.)-492 001  
PAN: AADCG9611M

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Deputy Commissioner of Income Tax,  
Circle-1(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Hardik Jain, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 04.11.2025

घोषणा की तारीख / Date of Pronouncement : 06.11.2025

**आदेश / ORDER****PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals)/NFAC, dated 15.07.2025 for the assessment year 2020-21 as per the grounds of appeal on record.

2. The assessee is aggrieved with the addition made by the A.O of Rs.15,51,680/- as per the relevant provisions of the Act which had been upheld by the Ld. CIT(Appeals)/NFAC. Facts further reveal that the assessee during the year as per GSTR-1 total receipts was Rs.1,10,68,187/-. The said receipts represented sales made by the assessee in the business of running of hotel. Further, as per Form 26AS, the receipts were subjected to TDS u/s.194C of the Act which was Rs.69,47,765/- and that u/s.194I(b) of the Act was Rs.8,94,696/-. Considering the sales shown in GSTR and credits reflected in 26AS, the A.O computed the total receipts at Rs.1,89,10,648/-.

3. It is also noted by the A.O that the assessee had not filed original return of income for A.Y.2020-21 u/s. 139(1) of the Act and also did not file return in response to notice u/s. 148 of the Act. The assessee had also not responded to the statutory notices issued by the A.O during the reassessment proceedings. That due to evasive nature of the assessee, the

A.O added 8% of the total receipts in the hands of the assessee for A.Y.2020-21.

4. That as discernable from the order of the Ld. CIT(Appeals)/NFAC during first appellate proceedings, the assessee had only stated that the hotel business was running in loss over the year and therefore, income should be computed @4% of the total turnover. However, the assessee had not given comparative instances of profit earned by other assessee running hotel business. Accordingly, the A.O's estimated turnover @8% amounting to Rs.15,51,676/- was upheld by the Ld. CIT(Appeals)/NFAC.

5. At the time of hearing, firstly, the Ld. Counsel for the assessee submitted that the Ld. CIT(Appeals)/NFAC had summarily confirmed the addition made by the A.O without specific enquiry and reasoning as mandated u/s. 250(4) & (6) of the Income Tax Act, 1961 (for short 'the Act'). Secondly, it was submitted by the Ld. Counsel that the Ld. CIT(Appeals)/NFAC has failed to adjudicate the additional ground which was raised by the assessee a/w. written submission before the first appellate authority which reads as follows:

**“ADDITIONAL GROUND**

The Assessing Officer made a total addition of Rs.15,51,680/- and raised a demand of Rs.8,32,970/- without giving effect the unabsorbed depreciation available to assessee up to assessment year 2019-20. Had the same been set off against current years assessed income then the demand would have been Nil.”

6. The Ld. Sr. DR fairly conceded to the facts on record and submitted that the scales of justice shall be balanced if the matter is remanded to the file of the Ld. CIT(Appeals)/NFAC for compliance as per Section 250(4) & (6) of the Act and also, for adjudication of the additional ground which was left un-attended and which surely has a bearing in the entire determination of the tax liability.

7. Having heard the submissions of the parties and on careful consideration of the materials/documents available on record, it is clear that the Ld. CIT(Appeals)/NFAC had simply in a summary manner upheld the additions made by the A.O confirming the addition @8% of the total turnover. The Ld. CIT(Appeals)/NFAC having power coterminous with the A.O and as per the mandate of Section 250(4) & (6) of the Act should have conducted relevant enquiry and examination of the facts of the matter before confirming the additions. In the entire order of the Ld. CIT(Appeals)/NFAC there is no iota of evidence regarding the reasoning for arriving at a decision taken by the first appellate authority. That further, the additional ground has been left un-adjudicated by the Ld. CIT(Appeals)/NFAC. Considering these facts and circumstances, the matter is remanded to the file of the Ld. CIT(Appeals)/NFAC for denovo adjudication complying with principles of natural justice and the first

appellate authority shall come up with a speaking order in terms with Section 250(4) & (6) of the Act.

8. As per the above terms grounds of appeal raised by the assessee are allowed for statistical purposes.

9. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in open court on 6<sup>th</sup> day of November, 2025.

Sd/-

**(PARTHA SARATHI CHAUDHURY)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

रायपुर/Raipur; दिनांक/Dated : 6<sup>th</sup> November, 2025.

SB, Sr. PS

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

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

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur