

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.630/RPR/2025
निर्धारण वर्ष / Assessment Year: 2016-17**

Vinod Kumar Agrawal,
Om Hospital Campus,
Beside H P Petrol Pump,
Raipura-492001, Raipur
Chhattisgarh.
PAN: AEPPA8584E

.....अपीलार्थी / Appellant

बनाम / V/s.

Income Tax Officer,
Ward 1(1), Central Revenue,
Building, Civil Lines,
Raipur- 492001, Chhattisgarh.

.....प्रत्यर्थी / Respondent

Assessee by : Mr. Ravi Agrawal, CA

Revenue by : Dr. Priyanka Patel, Sr.DR

सुनवाई की तारीख / Date of Hearing : 11.12.2025
घोषणा की तारीख / Date of Pronouncement : 11.12.2025

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

The captioned appeal preferred by the assessee emanates from the order of the Ld.CIT(A)/NFAC, Delhi dated 28.08.2025 for the assessment year 2016-17 as per the following grounds of appeal:

“1. That, on the facts and in law, the assessment order dt. 19/12/2018 is bad in law and liable to be quashed.

2. That, on the facts and law, the Ld. CIT(A) erred in confirming the addition of Rs. 8,68,750.00 made by the AO by way of disallowance of 25% purchases made from M/s Agrawal Agro, alleging it to be bogus. The impugned disallowance is baseless and not called for and, it is liable to be deleted.

3. That, the appellant reserves the right to add, alter or delete any ground.”

2. Parties herein submitted that the issue pertains to the fact that the assessee herein is a rice miller and that as alleged by the Department he had obtained the benefit of bogus purchase bills from various agents and hence, the bogus purchase amount @ Rs.25% was added to the total income of the assessee. In this regard, Ld. Sr. DR submitted that this

issue of obtaining benefits through bogus purchase bills by rice millers is *sub-judice* before the Hon'ble Jurisdictional High Court vide various cases filed before the said forum. She had submitted a list of the cases which are as follows:

“1. Keshari Rice Industries (ITA No. 410/RPR/2024 dt. 23.12.2024) for the Asstt. Year 2016-17.

2. Kishore Kumar Panjwani (378/RPR/2024 d. 08.10.2024) for the Asstt. Year 2014-15.

3. Arvind Kumar Agrawal-(51/RPR/2025 dt. 18.03.2025) for the Asstt. Year 2015-16.

4. Sandeep Agrawal-MA. No. 22/RPR/2019 dated 28.05.2024 (Arising out of ITA No. 16/RPR/2016) for the Asstt. Year 2010-11.

5. Sudhir Kumar Bansal (Filed recently Limitation 11.12.2025)

6. Gurunanak Rice Industries - (ITA 370/RPR/2024 dt. 02.09.2024) for the Asstt. Year 2015-16.”

3. In this scenario, it would not be appropriate for this Bench to determine the facts and circumstances pertaining to the said additions on issue of procurement of bogus purchase bills by the assessee. At the same

time, it would also not serve any logical purpose by keeping the matter pending at this level and therefore, it would be most appropriate that the said matter 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 aforesaid matters on the issue stated herein, and thereafter shall adjudicate *denovo* as per law while complying with the principles of natural justice.

4. That even without going into the merits of the matter on consideration of facts that the effective issue in this matter is 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 aforesaid directions. The order of CIT(A)/NFAC is set-aside accordingly.

5. Before parting, it is made clear that this remanding of the matter 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 this case by the first appellate authority.

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

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

Order pronounced in open court on 11th day of December, 2025.

Sd/-

(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 11th December, 2025.
HKS, PS

आदेश की प्रतिलिपि अग्रेषित / 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, "एक-सदस्य" बेंच,
रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

//True copy//

Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur