

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD**

**BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

**ITA No. 1941/AHD/2025 & ITA No. 1942/AHD/2025
Assessment Years:2018-19 & 2023-34**

Precision Infratech Private Limited, 7-C/D, Suryanath, Panchwati, Ellisbridge S.O., Ahmedabad – 380006 [PAN –AAACP6754D]	Vs.	Deputy Commissioner of Income Tax, Circle-3(1)(1), Ahmedabad - 364001
(Appellant)		(Respondent)
Assessee by	Shri Parimalsinh B. Parmar, AR	
Revenue by	Shri Ashok Kumar Suthar, Sr. DR	
Date of Hearing	07.01.2026	
Date of Pronouncement	15.01.2026	

ORDER

PER NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER:

These two appeals are filed by the assessee against the separate order of National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as 'CIT(A)'] both dated 07.10.2025 for the Assessment Years (A.Y) 2018-19 and 2023-24 in the proceedings u/s 147 and u/s 143(3) of the Income Tax Act, respectively.

2. The assessee has taken the following grounds in the two appeals.

ITA No.1941/AHD/2025

1. *The Ld. CIT(A) has erred, both in law and on facts, in not adjudicating grounds of appeal raised by the assessee for the year under consideration. Instead, Ld. CIT(A) has erred in considering grounds of appeal of some another Assessment Year while deciding the appeal for the year under consideration which shows complete non-application of mind.*
2. *In the facts of the present case, Ld. AO was not justified in reopening the assessment under section 147 of the Act.*
3. *The Ld. CIT(A) has erred, both in law and on facts, in not deleting addition of Rs.70,00,000/-made by Ld. AO under section 69C of the Act in respect of repayment of loan.*
4. *The Ld. CIT(A) has erred, both in law and on facts, in not holding that action of invoking section 115BBE in relation to addition of Rs.70,00,000/-made u/s 69C is not justified.*
5. *Both, AO & CIT(A), have erred in passing the impugned orders without properly appreciating facts of the case, submissions of the assessee and documentary evidences available on record in the correct perspective.*
6. *The Ld. CIT(A) has erred in law and on facts of the case in confirming levy of interest under section 234A/B/C/D of the Act.*
7. *The Ld. CIT(A) has erred in confirming action of initiation of penalty proceedings under section 271AAC of the Act.*
8. *The appellant craves leave to add, alter, amend, alter, edit, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal.*

ITA No.1942/AHD/2025

1. *The Ld. CIT(A) has erred, both in law and on facts, in not adjudicating grounds of appeal raised by the assessee for the year*

under consideration. Instead, Ld. CIT(A) has erred in considering grounds of appeal of some another Assessment Year while deciding the appeal for the year under consideration which shows complete non-application of mind.

2. *The Ld. CIT(A) has erred, both in law and on facts, in not deleting the disallowance of Rs.14,20,56,020/- made by Ld. AO under section 37 of the Act by treating certain purchases as non-genuine.*
3. *Both, AO & CIT(A), have erred in passing the impugned orders without properly appreciating facts of the case, submissions of the assessee and documentary evidences available on record in the correct perspective.*
4. *The Ld. CIT(A) has erred in law and on facts of the case in confirming levy of interest under section 234A/B/C/D of the Act.*
5. *The Ld. CIT(A) has erred in confirming action of initiation of penalty proceedings under section 270A of the Act.*
6. *The appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal.*

3. Shri. Parimalsinh B. Parmar, the Ld. A.R of the assessee submitted that the Ld. CIT(A) while adjudicating the appeals, had interchanged the facts of the two cases. He explained that while deciding the appeal for A.Y 2018-19, he has considered the facts as given in the assessment order for A.Y. 2023-24 and vice versa. He, therefore, requested that both the appeals required to be set aside to the file of Ld. CIT(A) with the direction to decide the matter on the basis of correct facts for the two years.

4. Shri. Ashok Kumar Suthar, Ld. Sr. D.R agreed to the interchange of facts for the two years in the order of the Ld. CIT(A). Therefore, he had no objection if the matters were set aside to the file of Ld. CIT(A).

5. We have considered the submissions of the assessee and gone through the facts of the case. It is found that in the A.Y. 2018-19, the A.O. had made addition of Rs.70,00,000/- on account of bogus loan and advance taken from M/s. Dishman Pharmaceuticals & Chemicals Ltd. However, the Ld. CIT(A) had decided the appeal of the assessee for A.Y. 2018-19 in respect of addition of Rs.14,20,56,020/- on account of purchases made from M/s. Porwal Metal Company and M/s. Bharat Metal Industries. In fact, no such addition of Rs. 14,20,56,020/- was made in this year on account of bogus purchases. On the other hand, in the assessment order for the A.Y. 2023-24 the A.O. had made addition of Rs. 14,20,56,020/- on account of bogus purchases. However, the Ld. CIT(A) had decided the appeal for this year in respect of addition of Rs. 70,00,000/- on account of bogus loan. It is thus found that the Ld. CIT(A) had interchanged the facts for A.Ys. 2018-19 and 2023-24 while deciding the appeals of the assessee. In view of this error in the orders of the Ld. CIT(A), we deem it proper to set aside both the matters to the file of Ld. CIT(A) with a direction to decide the two appeals of the assessee on the basis of correct facts.

6. In the result, both the appeals of the assessee are allowed for statistical purpose.

Order pronounced in the Court on 15/01/2026 at Ahmedabad.

Sd/-
(SUCHITRA KAMBLE)

Judicial Member

Dated – 15th January, 2026

Sd/-
(NARENDRA PRASAD SINHA)

Accountant Member

True Copy

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाईल /Guard file.

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad