

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

आयकर अपील सं. / ITA No.628/RPR/2025  
निर्धारण वर्ष / Assessment Year : 2014-15

Shankar Rice Mill  
Kh. No.161, Lakhagarh, Kishanpur B.O.,  
Shanti Nagar, Pithora, Mahasamund  
PAN: ACFFS3275C

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Mahasamund (C.G.)

.....प्रत्यर्थी / Respondent

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

सुनवाई की तारीख / Date of Hearing : 05.02.2026

घोषणा की तारीख / Date of Pronouncement : 09.02.2026

**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 05.08.2025 for the assessment year 2014-15 as per the grounds of appeal on record.

2. Brief facts in this case are that the assessee is a partnership firm, has filed its return of income for A.Y. 2014-15 on 09.10.2014 declaring total income at Rs.53,290/-. The A.O has received an information from DDIT/ADIT (Inv.)-Raipur-1 that the assessee had indulged into fictitious purchases from entity M/s.Shri Shyam Trading to the tune of Rs.66,50,000/-. Based on the above-mentioned information, the case was reopened u/s 147 of the Act, 1961 (for short 'the Act') and a notice u/s 148 of the Act was issued to the assessee on 28.04.2021. It was seen that M/s. Shri Shyam Trading was a proprietary concern of Shri Shyam Sunder Namdeo, was found to be a bogus concern. The assessee made bogus purchases of Rs.66,50,000/- from bogus concern M/s.Shri Shyam Trading. It was observed by the A.O that the PAN of assessee was present in list of beneficiaries, provided by Investigation wing. The A.O has issued statutory notices, in response the assessee reiterated that the assessee firm had not purchased any bogus bills. In the absence of documentary evidence, a sum of Rs.66,50,000/- was assessed as Unexplained

expenditure u/s. 69C of the Act and added to the income of the assessee. The A.O completed the assessment u/s.143(3) read with section 147 of the Act at Rs.67,03,285/-.

3. In this regard, the 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 dt. 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.”

4. That on similar parameter, the ITAT, SMC Bench, Raipur in the case of **Vinod Kumar Agrawal Vs. ITO, Raipur, ITA No.630/RPR/2025, A.Y.2016-17, dated 11.12.2025** has held and observed as follows:

“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 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 dt. 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.

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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 subjudice 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.”

5. Respectfully following the aforesaid judicial pronouncement, on same parity of reasoning and while maintaining rule of consistency as per similar terms, we set aside the order of the Ld. CIT(Appeals)/NFAC and remand the matter back to its file with similar direction as recorded in ITA No.630/RPR/2025 (supra).

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

Order pronounced in the open court on 09<sup>th</sup> February, 2026.

Sd/-  
**AVDHESH KUMAR MISHRA**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**PARTHA SARATHI CHAUDHURY**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 09<sup>th</sup> February, 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.