

**IN THE INCOME TAX APPELLATE TRIBUNAL, RANCHI BENCH, RANCHI**

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER AND  
SHRI RATNESH NANDAN SAHAY, ACCOUNTANT MEMBER

ITA No. 218/Ran/2025

(Assessment Year-2019-20)

(Virtual Hearing)

Astha Ferrotech Private Limited, B-2, Industrial Estate, Adityapur, Jamshedpur-832109 (Jharkhand) <b>PAN No. AAECA 8560 E</b>	Vs.	D.C.I.T., Circle-1, Jamshedpur.
Appellant/ Assessee		Respondent/ Revenue

Assessee represented by	Shri Vinay Kumar Jalan, A.R.
Department represented by	Shri Kailash Gautam, Sr.DR
Date of hearing	28/01/2026
Date of pronouncement	20/02/2026

**ORDER**

**PER: BENCH**

1. This appeal by the assessee is directed against the order of the National Faceless Appeal Centre (NFAC), Delhi/learned Commissioner of Income Tax (Appeals), [in short, the Id. CIT(A)] dated 11/06/2025 for the Assessment Year (AY) 2019-20. The assessee has raised following ground of appeal:

- "1. Under the facts and circumstances of the case the Id. CIT(A) was not right in confirming the additions made by the Id. Assessing Officer u/s 69C when the purchases were fully corroborated.
2. The other grounds shall be urged at the time of hearing."

2. Brief facts of the case are that the assessee filed its original return of income for the A.Y. 2019-20 declaring total income of ₹ 34,77,950/- and later the Assessing Officer has received information that the assessee has claimed fictitious purchases from Karthik Alloy Ltd. for ₹ 1,18,82,000/- during the F.Y. 2018-19. On the basis of this information, the case of the assessee was

reopened under Section 147 of the Income Tax Act, 1961 (in short, the Act) and the assessee was asked by the Assessing Officer to produce the evidences to prove the purchases made by the assessee from M/s Karthik Alloy Ltd. to the tune of ₹ 1,18,82,000/- as genuine. However, the assessee has failed to furnish any documentary evidence like copy of challan, e-way bills etc., which could substantiate the actual delivery of goods. Thereafter the Assessing Officer completed the assessment under Section 147 read with section 144B of the Act by making addition of ₹ 1,18,82,000/- under Section 69C of the Act.

3. Aggrieved by the order of the Assessing Officer, the assessee filed appeal before the Id. CIT(A), who vide the impugned order, upheld the action of the Assessing Officer by dismissing the appeal of the assessee.
4. Further aggrieved by the order of the Id. CIT(A), the present appeal has been filed by the assessee before this Tribunal.
5. At the time of hearing, the Id. AR of the assessee filed an application with prayer that one more opportunity should be provided to the assessee to submit all the evidences as required by the Assessing Officer and the case may be restored back to the file of Assessing Officer for deciding the issue afresh.
6. On the other hand, the Id. Sr.DR did not raise any serious objection.
7. We have carefully considered the submissions of the both the parties. We find it proper to restore the matter back to the file of Assessing Officer to decide the issue afresh. The assessee is directed to produce all the documentary evidences as required by the Assessing Officer for disposal of the appeal on merit. Needless to direct that before passing the order, the Assessing Officer

shall grant reasonable opportunity of being heard to the assessee. In the result, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in open court on 20th February, 2026

Sd/-  
(GEORGE MATHAN)  
JUDICIAL MEMBER

Sd/-  
(RATNESH NANDAN SAHAY)  
ACCOUNTANT MEMBER

Ranchi, Dated: 20/02/2026

*\*Ranjan*

Copy to:

1. Assessee
2. Revenue
3. CIT
4. DR
5. Guard File

By order

Sr. Private Secretary, ITAT, Ranchi