

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 Nos.813 & 814/RPR/2025
निर्धारण वर्ष / Assessment Years : 2014-15 & 2016-17

M/s. Gindlani Rice Mill
Tilda Neora, Village-Tulsi,
Raipur (C.G.)-493 114
PAN: AADFG6455G

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer-1(2),
Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : None (petition filed)
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 17.03.2026
घोषणा की तारीख / Date of Pronouncement : 18.03.2026

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

The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, Delhi dated 08.10.2025 for the assessment year 2014-15 & 2016-17 as per the grounds of appeal on record.

2. At the time of hearing, none appeared for the assessee. However, an adjournment petition has been filed which is rejected. The matters are heard after recording the submissions of the Ld. Sr. DR and on a careful perusal of the materials available on record.

3. At the very outset, the Ld. Sr. DR submitted that facts and issues involved in both these appeals are identical and similar. Having heard the submissions of the Ld. Sr. DR, the matter were heard together and disposed of vide this consolidated order. We shall take up the appeal of the assessee in ITA No.813/RPR/2025 for A.Y.2014-15 as lead matter for adjudication.

4. Brief facts in this case are that the assessee has derived income from business of rice milling and trading of paddy, rice, broken rice etc. The assessee had e-filed return of income declaring total income of Rs.3,70,780/-. Assessment was completed by the A.O u/s. 143(3) of the

Act, dated 24.12.2016 wherein total addition of Rs.1,25,22,595/- was made which comprises of viz. (i) addition on account of bogus purchases :Rs.1,09,28,925/-; (ii) addition on account of peak credit representing unaccounted investment : Rs.9,74,475/-; (iii) disallowance on account of interest u/s. 36(1)(iii) of the Act : Rs.5,19,195/- and (iv) disallowance on account of freight and hamali expenses : Rs.1,00,000/-.

5. In this regard, the Ld. Sr. DR submitted that in both these appeals, the 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.”

6. 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.

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 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.”

7. 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).

8. In the result, appeal of the assessee in ITA No.813/RPR/2025 for A.Y.2014-15 is allowed for statistical purposes.

ITA No.814/RPR/2025
A.Y.2016-17

9. Since facts and issues involved in the captioned appeal remains the same as were there before us in ITA No.813/RPR/2025 for A.Y.2014-15, therefore, our decision rendered in ITA No.813/RPR/2025 for A.Y.2014-15 shall mutatis mutandis apply to ITA No.814/RPR/2025 for A.Y.2016-17.

10. In the result, appeal of the assessee in ITA No.814/RPR/2025 for A.Y.2016-17 is allowed for statistical purposes.

11. To sum up, both the appeals of the assessee are allowed for statistical purposes as per afore-stated terms.

Order pronounced in the open court on 18th March, 2026.

Sd/-
AVDHESH KUMAR MISHRA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 18th March, 2026.
SB, Sr. 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, 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.