HIGH COURT OF CHHATTISGARH AT BILASPUR

TAXC No. 67 of 2024

M/S. PURVI FINVEST LTD. **versus** THE DEPUTY COMMISSIONER OF INCOME TAX

Order Sheet

02/05/2025	Shri Sumesh Bajaj, counsel for the appellant. Shri Ajay Kumrani appears on behalf of Shri Amit Chaudhari, counsel for the respondent. Heard on admission and on formulation of substantial question of law. This Appeal preferred under Section 260A of the Income Tax Act is **admitted** for hearing on the following substantial questions of law:- **1.** "Whether the AO is justified in directing addition of Rs. 121, 88, 00, 000/- (unexplained money) under Section 68 of the Income Tax Act by recording a finding which is perverse to the record ? **2.** Whether the CIT (Appeals) and ITAT are justified in upholding the order of

Avinash	AO by recording a finding which is perverse to the record? Issue notice to the respondent. Shri Ajay Kumrani, Advocate accepts notice on behalf of the respondent. Let extra set of appeal memo along with annexures and substantial questions of law be supplied to counsel for the respondent within seven days from today so that he can seek instructions and file affidavit, if any. List this matter for further orders in the week commencing on 16.06.2025. Interim Relief, if any, to continue till the next date of hearing. Sd/- Sd/- **(Sanjay K. Agrawal) Judge** **(Deepak Kumar Tiwari) Judge**