HIGH COURT FOR THE STATE OF TELANGANA

MAIN CASE No: I.T.T.A.No.74 of 2026
PROCEEDINGS SHEET

Sl. No.	Date	ORDER	OFFICE NOTE
1.	05.05.2026	**PSK,J & NNR,J** Counsel for the appellant : Ms. J. Sunitha, learned Senior Standing Counsel for Income Tax Department. **I.T.T.A.No.74 of 2026** The appeal is admitted on the following substantial question of law: 6.2 "Whether on the facts and in the circumstances of the case and in law, the ITAT was justified in deleting the addition made under Section 68 of the Income Tax Act, 1961 without appreciating and applying the ratio laid down by the Hon'ble Supreme Court in PCIT v. NRA Iron & Steel Pvt. Ltd. (412 ITR 161) (SC), (2019) wherein it was held that the assessee is required to establish the identity and creditworthiness of the creditors and the genuineness of the transactions to the satisfaction of the Assessing Officer?" Let notice be issued to respondent. Post this appeal for hearing in its usual course. **PSK,J** **NNR,J** AQS	Transferred to i/o folder, before corrections, if any.
