HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 119/2025

The Principal Commissioner Of Income Tax, (Central), Rajasthan Room No. 402, 4Th Floor, Jeevan Nidhi-2, Bhawani Singh Road, Ambedkar Circle, Jaipur-302005.

----Appellant

Versus

M/s. Shree Hari Agro Ind. Ltd., 20, 21 And 22 Old Industrial Area Alwar, (Raj.)-301 001 (Pan/gir No.-Aadch7756H).

----Respondent

For Appellant(s)	:	Mr. Siddharth Bapna
For Respondent(s)	:	Mr. Gunjan Pathak Ms. Priyanshi Roongta

HON'BLE MR. JUSTICE INDERJEET SINGH
HON'BLE MR. JUSTICE ASHOK KUMAR JAIN

Order

29/04/2026

Heard learned counsel for the appellant.

This appeal is admitted on the following substantial questions of law:-

(A) Whether on the basis of facts and circumstances, the Hon'ble ITAT has erred in restricting the addition of Rs.12,25,000/- to Rs.36,750/- by estimating the additional profit@3% and deleted the remaining addition without appreciating the fact that the sales made by the assessee to M/s Shree Ram Trading Company Rs.12,25,000/- are bogus accommodation entry in the garb of bogus sales.

(B) Whether on the basis of facts and circumstances, the Hon'ble ITAT has erred in

deleting the addition u/s 68 of the Act by sustaining estimated profit@3% to prevent double addition. If the ITAT was of the view that there was a double addition then the ITAT should have to sustain 97% of total addition made u/s 68 of the Act and to delete the 3% of the total addition.

(C) Whether on the basis of facts and circumstances, the Hon'ble ITAT is correct in deleting the addition of Rs.1,25,15,151/- without appreciating the fact that the sale made by the assessee to M/s Varsha Enterprises of Rs. 1,25,15,151 are bogus accommodation entry in the garb of bogus sales.

Office is directed to show the name of Mr. Gunjan Pathak, Adv., as counsel for the respondent, in the cause list.

List this appeal for hearing.

(ASHOK KUMAR JAIN),J (INDERJEET SINGH),J

Upendra Pratap Singh /37