

**आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ, 'ई', मुंबई।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCHES, 'E' MUMBAI**

**श्री जोगिन्दर सिंह, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य, के समक्ष**

**Before Shri Joginder Singh, Judicial Member, and  
Shri Manoj Kumar Aggarwal, Accountant Member**

**ITA No.7617/Mum/2014  
Assessment Year: 2010-11**

Susheel Engineering Corp. D-7, Ghatkopar Industrial Estate, LBS Marg, Ghatkopar (West), Mumbai-400086	<b>बनाम/ Vs.</b>	DCIT-22(2), 4 <sup>th</sup> Floor, Tower No.-6, Vashi Railway Station, Navi Mumbai-400073
(निर्धारिती / Assessee)		(राजस्व / Revenue)
<b>PAN. No. AAKFS4855K</b>		

निर्धारिती की ओर से / Assessee by	Shri Mayur Kisnadwala & Shri Vinay Sinha
राजस्व की ओर से / Revenue by	Shri V. Justin-DR

सुनवाई की तारीख / <b>Date of Hearing:</b>	<b>14/05/2018</b>
आदेश की तारीख / <b>Date of Order:</b>	<b>14/05/2018</b>

**आदेश / O R D E R**

Per Joginder Singh(Judicial Member)

The assessee is aggrieved by the impugned order dated 10/10/2014 of the Ld. First Appellate Authority, Mumbai, in confirming the addition of Rs.10,16,640/- made u/s 69C of the Income Tax Act, 1961 (hereinafter the Act), without appreciating the facts.

2. During hearing, the Ld. counsel for the assessee, Shri Mayur Kisnadwala, claimed that the double addition has been made of the same amounts in different Assessment Years. Our attention was invited to page-9 (ledger account of Mayur Enterprises) and page-10, (the ledger account of Hari Om Traders) of the paper book, by claiming that the same amount has been added. On the other hand, the ld. DR, Shri V. Justin, contended that this claim of the assessee needs to be examined by the Ld. Assessing Officer.

2.1. We have considered the rival submissions and perused the material available on record. The facts, in brief, are that the assessee is a small scale light engineering manufacturing unit, manufacturing isolated

conductor system, which are required by mobile machineries in material handling industry declared total income of Rs.1,24,87,355/- in its return filed on 09/10/2010. The assessee filed the details, which were examined by the Ld. Assessing Officer. The assessee was asked to verify the genuineness of purchases made from Hari Om Traders (Rs.5,05,212/-) and M/s Mayur Enterprises (Rs.5,11,428/-) total Rs.10,16,640/-. The Ld. Assessing Officer observed that both these two parties are listed in the list of suspicious dealers on the list of Sales Tax Department, who issues bogus bills without actual delivery of goods. The assessee was asked to produce the evidence of purchase made from these parties. The assessee submitted the copy of bills and it was found that the TIN Number appearing on the bills of the above two parties are the same which are available on the list of suspicious dealers of the Maharashtra Sales Tax Department. The assessee vide letter dated 25/01/2013, claimed that the assessee is unable to get confirmation from these two parties and further claimed that the payments were routed through banking

channels. The Ld. Assessing Officer made the addition. On appeal, the Ld. Commissioner of Income Tax (Appeal), confirmed the same.

Before us, the claim of the assessee is that the same amount has been added in two different Assessment Years. Considering the totality of facts, we direct the assessee to produce both the parties before the Ld. Assessing Officer along with necessary evidence of purchases made from these parties. The Ld. Assessing Officer is directed to examine the claim of the assessee and decide in accordance with law. The assessee be given opportunity to substantiate its claim. The ld. Assessing Officer is directed to examine the claim of the assessee and if the claim of the assessee is found to be genuine then the same amount cannot be added in two different Assessment Years as it will amount to double addition. However, the Ld. Assessing Officer is to satisfy himself with respect to genuineness of the claim made by the assessee. The appeal of the assessee is allowed for statistical purposes only.

Finally, the appeal of the assessee is allowed for statistical purposes.

This Order was pronounced in the open court in the presence of Ld. representative from both sides at the conclusion of hearing on 14/05/2018.

**Sd/-**

(Manoj Kumar Aggarwal)

लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-**

(Joginder Singh)

न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 14/05/2018

*Shekhar, P.S./नि.स.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant (Respective assessee)
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT, Mumbai.
4. आयकर आयुक्त / CIT(A)- , Mumbai,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,  
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai