



ITA.No.4679/Mum/2017  
Vardhman Remedies Private Limited  
Assessment Year-2011-12

**आयकर अपीलीय अधिकरण “एफ” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“F” BENCH, MUMBAI**

श्री शक्तिजीत दे, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।

**BEFORE SHRI SAKTIJIT DEY, JM AND**  
**SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./I.T.A. No.4679/Mum/2017  
(निर्धारण वर्ष / Assessment Year: 2011-12)

Vardhman Remedies Private Ltd. H-405, Gokul Residency Near Samta Nagar, Kandivali(E) Mumbai-400 101	बनाम/ Vs.	Deputy Commissioner of Income Tax-13(3)(2) Room No.229, Aaykar Bhavan, M.K.Road Mumbai-400 020
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AABCV-2431-L</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

Assessee by	:	Bhupendra Shah, Ld. AR
Revenue by	:	Pooja Swaroop, Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	25/07/2018
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	05/09/2018

**आदेश / ORDER**

**Per Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year [AY] 2011-12 contest the order of the Ld. Commissioner of Income-Tax (Appeals)-21 [CIT(A)], Mumbai, Appeal No.CIT(A)-21/ITO-13(3)(2)/IT-84/2016-17 dated 26/05/2017 qua confirmation of certain additions on account of *alleged bogus purchases*. The assessment for impugned AY was framed by Ld. Deputy Commissioner of Income Tax Central-13(3)(2), Mumbai



*[AO] u/s 143(3) read with section 147 of the Income Tax Act, 1961* wherein the assessee has been saddled with addition of Rs.1,18,755/- on account of *alleged bogus purchases* stated to be made from a suspicious dealer pursuant to receipt of certain information from *Sales Tax Department, Maharashtra*. During impugned AY, the assessee was engaged in the business of *manufacturing & trading of pharmaceutical products*.

2. The original return of income was initially assessed u/s 144 *read with Section 147* of the Income Tax Act, 1961 on 27/02/2015 at Rs.60,42,954/- wherein the assessee was saddled with similar additions against *alleged bogus purchases* stated to be made from four such suspicious parties. The case was again subjected to re-assessment proceedings since it was found that the assessee made another purchase of Rs.1,18,755/- from an entity namely *Shree Trading Corporation*. This addition of Rs.1,18,755/- is the sole subject matter of this appeal. The Ld. first appellate authority has already dismissed the assessee's appeal, against which the assessee is in further appeal before us.

3. The only plea raised by Ld. Authorized Representative for Assessee [AR], *Shri Bhupendra Shah*, was the fact that the assessee contested the additions as made in first reassessment proceedings before this Tribunal vide *ITA No. 6773/Mum/2016 dated 29/09/2017* wherein the additions have been restricted to 10%. The Ld. DR could not controvert the aforesaid fact.

4. In view of the admitted position, since a view has already been taken by the Tribunal in assessee's own case on identical facts, taking



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the same view, we restrict the impugned additions to 10% of Rs.1,18,755/- which comes to Rs.11,876/-. The balance addition stands deleted.

5. The assessee's appeal stand partly allowed.

*Order pronounced in the open court on 05<sup>th</sup> September, 2018.*

Sd/- <b>(Saktijit Dey)</b> न्यायिक सदस्य / <b>Judicial Member</b>	Sd/- <b>(Manoj Kumar Aggarwal)</b> लेखा सदस्य / <b>Accountant Member</b>
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मुंबई Mumbai; दिनांक Dated : 05.09.2018  
Sr.PS:-Thirumalesh

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT- concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायकपंजीकार (Dy./Asstt.Registrar)  
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai