

**IN THE INCOME TAX APPELLATE TRIBUNAL
"D" Bench, Mumbai**

**Before Shri Shamim Yahya, Accountant Member
and Shri Ravish Sood, Judicial Member**

ITA No. 7224/Mum/2016
(Assessment Year: 2009-10)

M/s. R.A. Biotech Pvt. Ltd.
8-9, Kerkoo Bhai Indl. Estate
Kheli Pada, Near Dhsisar
Toll Naka, Dhaisar (E)
Mumbai 400068

Income Tax Officer-13(3)(1)
Room No. 227, 2nd Floor
Vs. Aayakar Bhavan, M.K. Road
Mumbai 400020

PAN – AACCR7517C

Appellant

Respondent

Appellant by: Shri Ajay Singh
Respondent by: Shri D.G. Pansari

Date of Hearing: 26.06.2019
Date of Pronouncement: 12.09.2019

ORDER

Per Shamim Yahya, AM

This appeal filed by Revenue is directed against the order of the CIT(A)-21, Mumbai dated 12.08.2016 and it relates to A.Y. 2009-10.

2. This appeal was earlier disposed of by an ex-parte order dated 16.10.2016. Subsequently the said order was recalled. Pursuant to the said recall this appeal has been heard by us.

3. Brief facts of the case are that the return of income was filed on 24.09.2009 showing total income at ₹12,44,370/-. The assessment was reopened by issue of notice under Section 148 of the Income tax Act, 1916 (hereafter "the Act") dated 10.03.2014. There was no previous scrutiny assessment in this case. Vide assessment order under Section 144 r.w.s. 147 dated 23.03.2015 income was assessed at ₹1,14,55,770/-. The assessee company is engaged in the business of trading of drugs and medicines. The Assessing Officer called upon the assessee to

establish genuineness of purchases from the following parties from whom purchases were claimed to be made :-

Sr. No.	Name of the party	Amt. of purchase
1.	Pushphari Electricals 85 Engineers Pvt. Ltd.	6295361
2.	Grifton India / Riddhi Enterprise	1250460
3.	Status Mercantile Pvt. Ltd.	2665576
	Total-	10211397

On the failure of the Assessee to produce the parties and also the genuineness of the transaction, the Assessing Officer disallowed the purchases amounting to ₹1,02,11,397/- in the assessment order.

4. Upon assessee's appeal learned CIT(A) confirmed the same. He inter-alia noted that there was no response from the assessee.

5. Against the above order assessee is in appeal before us. We have heard both the counsels and perused the records. Learned counsel of the assessee contended that there was reasonable cause why the assessee could not be represented properly before the authorities below. He submitted that assessee was involved in some case and was not in a position to properly pursue the appeal. Learned counsel of the assessee further submitted that the 3 parties with reference to which it has been alleged that assessee was engaged into bogus purchases are not at all the parties of the assessee. In this regard he sought to submit certain additional documents. These documents were not before the authorities below.

6. Upon careful consideration in our considered opinion the interest of justice will be served if the issue is remitted to the file of Assessing Officer. The Assessing Officer is directed to consider the issue afresh taking into account for consideration and verification the additional evidences being

submitted by the assessee. Both the counsels fairly agreed to the above proposition.

7. In the result this appeal filed by the assessee stands allowed for statistical purposes

Order pronounced in the open court on 12th September, 2019.

Sd/-
(Ravish Sood)
Judicial Member

Sd/-
(Shamim Yahya)
Accountant Member

Mumbai, Dated: 12th September, 2019

Copy to:

1. *The Appellant*
2. *The Respondent*
3. *The CIT(A) -21, Mumbai*
4. *The Pr.CIT - 13, Mumbai*
5. *The DR, "D" Bench, ITAT, Mumbai*

By Order

//True Copy//

Assistant Registrar
ITAT, Mumbai Benches, Mumbai

n.p.