



Forbes Pharm Chem Technologies  
Assessment Year : 2010-11

**आयकर अपीलीय अधिकरण “एक-सदस्य मामल” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, MUMBAI**

**माजनीय श्री महावीर सिंह, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ I.T.A. No.4971/Mum/2018  
(निर्धारण वर्ष / Assessment Year:2010-11)

<b>Income tax Officer-27(1)(4)</b> Tower No.6, 4 <sup>th</sup> Floor Room No.409, Vashi Rly. Station Complex, Vashi, Navi Mumbai.	<b>बनाम/ Vs.</b>	<b>Forbes Phar Chem Technologies</b> 507, Business Park Tilak Road, Ghatkopar (East) Mumbai-400 077.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AACFF-0558-L</b>		
(आपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

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आयकर अपील सं./ I.T.A. No.5473/Mum/2018  
(निर्धारण वर्ष / Assessment Year:2010-11)

<b>Forbes Phar Chem Technologies</b> 507, Business Park Tilak Road, Ghatkopar (East) Mumbai-400 077.	<b>बनाम/ Vs.</b>	<b>Income tax Officer-27(1)(4)</b> Tower No.6, 4 <sup>th</sup> Floor Room No.409 Vashi Rly. Station Complex, Vashi Navi Mumbai.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AACFF-0558-L</b>		
(आपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Revenue by</b>	:	Shri Ashutosh Rajhans-Ld.DR
<b>Assessee by</b>	:	Shri Mehul Shah-Ld. AR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	11/09/2019
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	11/09/2019



## आदेश / O R D E R

### Per Bench: -

1. These cross-appeals for Assessment Year [AY] 2010-11 contest the order of Ld. Commissioner of Income-Tax (Appeals)-24 Mumbai, [in short referred to as 'CIT(A)'], *Appeal No. CIT(A)-24/IT-581/704/ITO-27(1)(4)/2017-18* dated 09/05/2018. The only issue involved in the cross-appeals is estimation of addition on account of *alleged bogus purchases*.

2.1 Facts on record would reveal that the assessee being resident firm stated to be engaged in trading of chemical & pharmaceuticals items, was assessed for impugned AY u/s. 143(3) r.w.s. 147 on 10/11/2015 wherein the income of the assessee was determined at Rs.10.26 Lacs after sole addition of *alleged bogus purchases* for Rs.10.13 Lacs as against returned income of Rs.0.12 Lacs filed by the assessee on 17/09/2010 which was processed u/s.143(1).

2.2 Pursuant to receipt of certain information from investigation wing / Sales tax Department, Govt. of Maharashtra, it transpired that the assessee stood beneficiary of alleged bogus purchases to the tune of Rs.81.07 Lacs from 4 parties, the details of which has already been extracted at para-5.1 of the quantum assessment order. Accordingly, as per due process of law, re-assessment proceedings were initiated against the assessee u/s 147 by issuance of notice u/s 148 on 19/03/2015. The statutory notices u/s 143(2) & 142(1) were issued in due course of assessment proceedings wherein the assessee was directed to substantiate the purchase transactions.



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2.3 To confirm the purchases transactions, notices u/s 133(6) were issued to all parties, however the same remained un-responded to or were returned back unserved by postal authorities with the remarks “not known”. Although the assessee defended the purchases, however, could not produce any of the supplier to confirm the purchase transactions. The attention was drawn to the fact that the payments were made through banking channels. However, not satisfied, the stated purchases were treated as non-genuine purchases and an estimated addition of 12.5% was made against the stated purchases. The learned first appellate authority, *inter-alia*, relying upon the decision of this Tribunal in assessee’s own case for AY 2011-12 restricted the additions to 6% which has given rise to cross-appeals before us.

3. We have heard and considered the arguments of respective representatives.

4. We find that the estimated addition of 6% is in accordance with the decision of this Tribunal in the case of assessee’s sister concern for AY 2011-12 ITA No.5383/Mum/2014 order dated 27/04/2016. Nothing on record would suggest any change in material facts. Therefore, finding no infirmity in the impugned order, we dismiss both the appeals.

5. Resultantly, both the appeals stand dismissed.

*Order pronounced in the open court on 11<sup>th</sup> September, 2019.*

**Sd/-**

**(Mahavir Singh)**

न्यायिक सदस्य / **Judicial Member**

**Sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**



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मुंबई Mumbai; दिनांक Dated : 11/09/2019  
Sr.PS:-Jaisy Varghese

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त/ CIT– concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

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