

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI**

BEFORE SHRI R.C. SHARMA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 5251/Mum/2018
(निर्धारण वर्ष / Assessment Years : 2009-10)

Shri Ghanshyam Soparkar 702, Salvation APRT. CHS, N.M.Kale Marg, Agar Bazar, Dadar (W), Mumbai.	बनाम/ Vs.	ITO – 17(3)(3) Aaykar Bhavan, M.K. Road, Mumbai.
स्थायी लेखा सं./जीआइआर सं./ PAN/GIR No. : AAFPS8875E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Shri Akthar H Ansari, DR

सुनवाई की तारीख / Date of Hearing	04/11/2019
घोषणा की तारीख/Date of Pronouncement	13 /11 /2019

आदेश / ORDER

PER SHRI R C SHARMA (AM):

This is an appeal by the assessee against the order of the Ld. CIT(A) for the A.Y 2009-10 in the matter of order passed u/s 143(3) r.w.s 147 of the Act.

2. Nobody appeared on behalf of the assessee in spite of issue and service of notice by RPAD. I found that on earlier occasion this appeal was fixed for hearing on 25.09.2019, and as per the request of the AR hearing was adjourned to

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04.11.2019. Before us neither anybody appeared nor any adjournment petition was filed, accordingly the Bench decided to dispose the appeal after hearing the Ld. DR and considering material placed on record.

3. I have gone through the orders of the authorities below and found that assessment was reopened on finding that assessee was involved in taking accommodation bill with regard to the purchases. The A.O found that assessee was engaged in manufacturing of engineering goods. Assessee has taken purchase bill of Rs. 5,41,796, which was found to be bogus. Accordingly, A.O added this amount in assessee's income and the action of A.O was confirmed by the CIT(A). I found that no correlative evidence in the form of actual purchase and delivery of the goods at the premises of assessee could be produced either before the A.O or before the CIT(A). Lower authorities recorded a finding to the effect that assessee is a manufacturer, no details / proof of actual use of this items in the manufacturing process could be provided. No stock register of various new material was maintained nor any internal consumption details was produced before lower authorities. Accordingly, I do not find any reason to interfere in the findings recorded

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by the lower authorities for confirming the addition on account of bogus purchases.

4. In the result the appeal of the assessee is dismissed.

This Order pronounced in Open Court on	13/11/2019
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Sd/-
(R.C. SHARMA)
ACCOUNTANT MEMBER

Mumbai, Dated 13/11/2019

KRK, PS

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

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

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

1.

उप/सहायक पंजीकार (Asst. Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai

2. ber...
3. Date on which the approved draft comes to the Sr.P.S./P.S.....
4. Date on which the fair order is placed before the Dictating Memb