

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

BEFORE SHRI R.C. SHARMA, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 5903, 5904 & 5905/Mum/2018
(निर्धारण वर्ष / Assessment Years : 2011-12, 2010-11 & 2009-10)

Boon Petro Chem House, 53/55, Bhandari Street, Masjid bunder, Mumbar	बनाम/ Vs.	ITO Ward 17(1)(3) Aayakar Bhavan, M.K Road, Mumbai
स्थायी लेखा सं./जीआइआर सं./ PAN/GIR No. : AAAFB7130J		
(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	06/11/2019
घोषणा की तारीख/Date of Pronouncement	13/11 /2019

आदेश / ORDER

PER R.C. SHARMA(A.M.)

These are the appeals filed by the assessee against the order of the Ld. CIT(A) for the A.Y 2009-10, 2010-11 & 2011-12, in the matter of order passed u/s 143(3) r.w.s 147 of the Act.

2. Common grievance of assessee in all these years are related to addition on account of bogus purchases upheld by the CIT(A) to the extent of 8%.

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3. Nobody appeared on behalf of the assessee. This appeal was earlier fixed for hearing on 04.11.2009, wherein the assessee has asked for adjournment and the case was adjourned to today i.e 06.11.2019. However, neither any one appeared on behalf of assessee nor any adjournment was sought for. Accordingly, bench decided to dispose the appeal after hearing the Ld. DR and after considering the material available on record.

4. From the record, I found that during the course of re-assessment proceedings A.O came to the conclusion that has assessee taken bogus purchase bill. Accordingly, he made addition by computing gross profit of 12.5% on such alleged bogus purchases. The A.O observed that assessee has not been able to provide any corroborative evidence to prove its purchases from the aforesaid six parties. Further, the AO has tried to ascertain the genuineness of purchases by issuing notices u/s 133(6) to the parties but they came back un-served. This fact was brought to the notice of the assessee but the assessee expressed its inability to produce the parties. During the course of appellate proceedings, the assessee has not brought anything new to prove its genuineness of the claim before CIT(A). The assessee has

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merely stated that the purchases are genuine and also relied on plethora of case law.

5. Under these facts and circumstances the CIT(A) after considering the various judicial pronouncements and the facts and circumstances of the instant case modified the order of the A.O and upheld the addition only to the extent of 8% of such bogus purchases. Nothing was produced before me so as to persuade me to deviate from the finding recorded by lower authority.

6. In the result all the three appeals filed by the assessee are 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//

उप/सहायक पंजीकार (Asst. Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Mumbai

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6. The date on which the file goes to the Assistant Registrar fo