

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

**BEFORE SHRI R.C. SHARMA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 5353/Mum/2018

(निर्धारण वर्ष / Assessment Years : 2012-13)

Akruti Gems 1303, A Wing Soni Tower, Simpoli Road, Borivali (W), Mumbai.	<b>बनाम/ Vs.</b>	ITO 32(1)(1) Bandra Kurla Complex, Bandra East Mumbai.
स्थायी लेखा सं./जीआइआर सं./ PAN/GIR No. : AAMFA6914F		
(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 (AM):**

This is an appeal filed by the assessee against the order of the Ld. CIT(A) for the A.Y 2012-13, in the matter of order passed u/s 143(3) r.w.s 147 of the IT Act. In this appeal the assessee is aggrieved for upholding addition of 12.5% in respect of bogus purchases.

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2. Nobody appeared on behalf of the assessee nor any adjournment petition was filed. From the record, I found that even on earlier occasion, when the appeal was fixed for hearing on 07.10.2019 and 09.10.2019, nobody appeared on behalf of the assessee and the matter was accordingly adjourned. Under these facts and circumstances bench decided to dispose the appeal after hearing the Ld. DR and considering the material placed on record.

3. I have gone through the orders of the authorities below and found that the assessment was re-opened on finding that assessee was involved in the entering into bogus purchase transaction. After giving due opportunity the A.O found that assessee has taken a bogus purchase bill of 2.50 crores after making full enquiry the A.O upheld the addition to the extent of 8.16% of non-genuine purchases. By the impugned order the CIT(A) confirmed the action of the A.O after recording detailed finding and considering various judicial pronouncements.

4. I have carefully gone through the orders of the authorities below and found that A.O had made full enquiry and thereafter very reasonably upheld the addition only to the extent of 8.16% of non-genuine purchases. The CIT(A)

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has confirmed the action of the A.O after considering various judicial pronouncement on the issue and after considering the detailed facts noted by the A.O. I do not find any reason to interfere in the order of the CIT(A).

5. 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.

Other Member...

2. Date on which the

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