



**IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCH "SMC", MUMBAI**

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

**ITA NO.443/MUM/2019 : A.Y : 2010-11**

**ITO – 26(3)95), Mumbai  
R.No.504, 5<sup>th</sup> Floor  
C-11, Bandra Kurla Complex  
Pratyakshakar Bhavan  
Bandra (E), Mumbai-400 051**

**vs. Shri Wajidali M.H. Shaikh  
Shop No.84, 1<sup>st</sup> Targali  
Near Madina Masjid  
Tarbazar Kurla Andheri Road  
Jarimari, Mumbai  
Maharashtra  
PAN No.AOVPS1206B**

**Revenue by : Shri Anoop Hiwase  
Assessee by : None**

**Date of Hearing : 27/01/2020  
Date of Pronouncement : 27/01/2020**

**ORDER**

**PER R.C. SHARMA, ACCOUNTANT MEMBER**

This is an appeal filed by the revenue against the order of CIT(A) for the A.Y.2010-11 in the matter of order passed u/s.143(3) r.w.s.147 of the Income Tax Act, 1961.

2. I have gone through the orders of the authorities below and found that AO had made 100% addition in respect of alleged bogus purchases which was restricted by CIT(A) to the extent of 12.5% after applying judicial pronouncements in case of Bholanath Poly FAB Pvt. Ltd 355 ITR 290 (GUJ) and Simit P Sheth 356 ITR 451. After considering all the facts, the CIT(A) has upheld the addition of 12.5% in respect of profit element embedded in such alleged bogus purchases. Detailed finding has been given by CIT(A) at para 7.4 to 7.7, which has not been controverted by

bringing any positive material on record. Accordingly, we upheld the order of CIT(A) for restricting the addition to the extent of 12.5% on alleged bogus purchases.

**3. In the result, appeal of the revenue is dismissed.**

Order pronounced in the open court on this 27/01/2020

**Sd/-  
(R.C.SHARMA)  
ACCOUNTANT MEMBER**

Mumbai; Dated 27/01/2020

Karuna Sr.PS

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Mumbai.
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

BY ORDER,

सत्यापित प्रति //True Copy//

(Asstt. Registrar)

**ITAT, Mumbai**