

THE INCOME TAX APPELLATE TRIBUNAL
"SMC" Bench, Mumbai
Before Shri Shamim Yahya (AM) & Shri Pawan Singh (JM)

I.T.A. No. 5971/Mum/2018 (Assessment Year 2009-10)

ACIT-21(1) Room No. 116 1 st Floor Piramal Chambers Pare, Mumbai-400 012.	Vs.	Shri Anand Prabhakar Khanolkar 202, Urvashi Building Off Sayani Road Prabhadevi, Mumbai-25. PAN : AHKPK7309M
(Appellant)		(Respondent)

Assessee by	Shri Ojas Shah
Department by	Shri Akhatar H. Ansari
Date of Hearing	26.11.2019
Date of Pronouncement	07.01.2020

ORDER

Per Shamim Yahya (AM) :-

This is an appeal by the Revenue wherein the Revenue is aggrieved that learned CIT(A) has deleted the addition of Rs. 90,000/- being disallowance on account of bogus purchases vide order dated 30.7.2018 pertaining to A.Y. 2009-10.

2. In this case the assessment was reopened upon information from sales tax department that assessee has made purchases from bogus dealers. The Assessing Officer in this case has made 100% addition on account of bogus purchases amounting to Rs. 90,000/-.

3. Upon assessee's appeal learned CIT(A) has noted that the said purchase was purchase of machinery and no depreciation on it was even claimed. Hence, she deleted the addition.

4. Against the above order the Revenue is in appeal before the ITAT. We have heard both the counsel and perused the records. We find that when the

purchase has been debited to plant and machinery and no depreciation is claimed, learned CIT(A) is correct in deleting the addition. Hence, we uphold the same.

5. In the result, this appeal filed by the Revenue stands dismissed.
Order has been pronounced in the Court on 7.1.2020.

Sd/-
(PAWAN SINGH)
JUDICIAL MEMBER

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Mumbai; Dated : 7/1/2020

Copy of the Order forwarded to :

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

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS