



ITA No.5700/Mum/2018
Rishabh Steel House
Assessment Year :2011-12

**आयकर अपीलीय अधिकरण “डी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, MUMBAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./ I.T.A. No 5700/Mum/2018
(निर्धारण वर्ष / Assessment Year: 2011-12)

ACIT- 19(3) Matru Mandir Tardeo Road Mumbai	बनाम/ Vs.	M/s Rishab Steel House 101-102, Rishabh House 301, Duncan Road M.A.Road, Mumbai – 400 004
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AACFR-2807-C		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Ms. Rutuja Pawar-Ld. AR
Revenue by	:	Ms. Jothilakshmi Nayak-Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	04/02/2020
घोषणा की तारीख / Date of Pronouncement	:	05/02/2020

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by revenue for Assessment Year [in short referred to as ‘AY’] 2011-12 contest the order of Ld. Commissioner of Income-Tax (Appeals)-30, Mumbai, [in short referred to as ‘CIT(A)’] dated 16/07/2018 which is common order for AY 2007-08 & 2011-12. The grounds raised by revenue read as under: -



Whether on the facts and circumstances of the case and in law, the Ld. CIT(A) erred in restricting the addition made by the AO on the basis of information received from external sources in the nature of law enforcement agencies?

As evident, the sole subject matter of dispute that arises for our consideration is estimated additions on account of *alleged bogus purchases*.

2. It has been brought to our notice that the revenue assailed the same order for AY 2007-08, in similar manner, before this Tribunal vide ITA No.5699/Mum/2018 order dated 25/10/2019 wherein the appeal was dismissed, confirming the addition of 5% as estimated by Ld. CIT(A). Facts are stated to be *pari-materia* the same in this year.

3. Facts on record would reveal that the assessee being resident firm was subject to reassessment proceedings for the second time vide order u/s 143(3) r.w.s. 147 on 03/03/2016. The earlier reassessment proceedings were already completed vide order dated 04/03/2014. The second reassessment proceedings were initiated since it transpired that the assessee had made bogus purchases from 10 entities. However, in the original reassessment proceedings, the purchases made from 3 entities aggregating to Rs.190.83 Lacs were not disallowed and hence, the second reassessment proceedings. The details of these 3 entities have already been extracted at para 6.4 of the quantum assessment order. The Ld. AO estimated an addition of 12.5% against these purchases and made further addition of Rs.23.85 Lacs.

4. Upon further appeal, Ld. CIT(A), following the decision of this Tribunal in assessee's own case for AYs 2006-07, 2009-10, 2010-11 &



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2011-12 order dated 29/12/2017 reduced the estimation to 5%.
Aggrieved, the revenue is under further appeal before us.

5. Upon due consideration, we find that Ld. CIT(A) has merely followed the decision of this Tribunal in assessee's own case for various years as stated in para 4. Further, the impugned order is common order for AYs 2007-08 & 2011-12. The revenue assailed the estimation of 5% for AY 2007-08 before this Tribunal vide ITA No.5699/Mum/2018 but the same was dismissed by SMC bench of the Tribunal vide order dated 25/10/2019. Facts being pari-materia the same, respectfully following the consistent stand of Tribunal, we dismiss the appeal, confirming the estimation of 5% as made by Ld. CIT(A).

6. The appeal stands dismissed.

Order pronounced in the open court on 05th February, 2020.

Sd/-
(Mahavir Singh)
उपाध्यक्ष / **Vice President**

Sd/-
(Manoj Kumar Aggarwal)
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 05/02/2020

Sr.PS. Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.