

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" KOLKATA*

Before **Shri S.S, Godara, Judicial Member**

ITA No.2523-2524/Kol/2019 Assessment Years:2011-12 & 2012-13

M/s Shakambari Engg. Works, P-283, Benaras Road, Howrah-711108 [PAN No.AAUFS 5767 L]	बनाम/ V/s.	DCIT, Circle-48 3, Govt. Place (W), 1 st Floor, Kolkata-700001
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Soumitra Ghosh, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Jayanta Khanra, SR-DR
सुनवाई की तारीख/Date of Hearing	04-02-2020
घोषणा की तारीख/Date of Pronouncement	12-02-2020

आदेश /O R D E R

These two assessee's appeals for assessment year(s) 2011-12 & 2012-13 arise against the Commissioner of Income-tax (Appeals)-14, Kolkata's separate orders dated 28.05.2019 passed in case Nos.CIT(A),Kolkata-14/10571,10573/2018-19, involving proceedings u/s. 147 r.w.s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file(s) perused.

2. It transpires at the outset that both these appeal(s) suffer from ninety seven days' delay in filing stated to be attributable to communication gap with the arguing counsel and in compilation of necessary records. Learned departmental representative is equally fair in not disputing all these averments. I therefore condone the ninety seven days' delay in both of the cases. The same are taken up for adjudication on merits.

3. Coming to merits, the assessee's identical sole grievance is that both the lower authorities' disallowing the assessee's purchases of ₹1,82,104/- and ₹5,70,648/- in the lower appellate proceedings. Learned departmental representative fails to dispute that the corresponding sales stand admitted and assessed in the course of assessment(s) as correct. The fact also remains that the assessee has not been able to prove genuineness of the impugned purchases in the lower appellate proceedings. I therefore deem it appropriate in these facts and circumstances that a lump sum disallowance(s) of ₹50,000/- and ₹1,50,000/- out of ₹1,82,104/- & ₹5,70,648/- assessment year-wise, respectively would meet the ends of justice with a rider that the same shall not be treated as a precedent in any other assessment year. The assessee gets part relief to the extent indicate hereinabove. Necessary computation to follow as per law.

4. These two assessee's appeals are partly allowed in above terms. ***A copy of the instant common order be placed in the respective case file.***

Order pronounced in open court on 12/02/2020

Sd/-
(S.S. Godara)
Judicial Member

Kolkata,
*Dkp/Sr.PS

दिनांक:- 12/02/2020 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-M/s Shakambari Engg. Works P-283, Benaras Road, Howrah-711108
2. प्रत्यर्थी/Respondent-DCIT, Cir-48, 3 Govt. Place (W), 1st Floor, Kolkata-700001
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।