

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA
(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member)
[VIRTUAL COURT HEARING]**

ITA No. 2635/Kol/2019
Assessment Years: 2011-12

Pneumatic Tools Enterprise.....Appellant
83/1, Madan Mohan Burman Street
Kolkata - 700 007
[PAN : AADFP 9608 C]

Vs.

Income Tax Officer, Ward-44(4), Kolkata.....Respondent

Appearances by:

None appeared on behalf of the assessee.

Shri Jayanta Khanra, JCIT, D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : July 13th, 2020

Date of pronouncing the order : July 13th, 2020

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 13, Kolkata, (hereinafter the “Id.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 28/08/2019 for the Assessment Year 2011-12.

2. At the outset we find that there is a delay of 32 (thirty two) days in filing of this appeal by the assessee. There is no petition for condonation. The Id. D/R did not raise any objection to this effect. Hence the delay is condoned and the appeal is admitted for hearing.

3. None appeared on behalf of the assessee. There is no application for adjournment either. Under these circumstances, we dispose off the case *ex-parte* on merits *qua* the assessee after hearing the Id. Departmental Representative.

4. The sole issue involved in this appeal is the disallowance of expenditure on purchase of goods as bogus accommodation entries. After hearing the Id. D/R, I am of the considered opinion that as the sales are not doubted and as there can be no sales without purchases, I am of the view that 15% GP on the unverified purchases would meet the ends of justice. Thus, the addition is restricted to Rs.72,345/-. The assessee gets relief of Rs.4,09,955/-.

5. In the result, appeal of the assessee is allowed in part.

Kolkata, the 13th day of July, 2020.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated : 13.07.2020
{SC SPS}

Copy of the order forwarded to:

1. **Pneumatic Tools Enterprise**
83/1, Madan Mohan Burman Street
Kolkata - 700 007

2. **Income Tax Officer, Ward-44(4), Kolkata**

3. CIT(A)-

4. CIT-

5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches

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