

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

BEFORE SHRI R.C.SHARMA, ACCOUNTANT MEMBER

**ITA No.772/Mum/2019
(Assessment Year: 2011-12)**

Shri Ashuram Udaramji Bishnoi, Shop No. 7, Ground Floor, 66 Cooper Bldg., T.P. Street, Mumbai-400004.	Vs.	I.T.O.-19(1)(2) Matru Mandir, Tardeo, Mumbai-400007.
PAN/GIR No. AEJPB 6455 M		
(Appellant)	..	(Respondent)

Assessee by	Shri S.L. Jain (AR)
Revenue by	Shri R.K. Gubgotra (JCIT-DR)
Date of Hearing	05/02/2020
Date of Pronouncement	11/03/2020

आदेश / ORDER

PER: R.C. SHARMA, A.M.

This appeal by the assessee is directed against the order dated 27/09/2018 of Id. CIT(A)-54, Mumbai for the A.Y. 2011-12 in the matter of order passed U/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (in short, the Act).

2. In this appeal, the assessee is basically aggrieved for upholding addition of 12.5% made on account of bogus purchases.

3. I have gone through the orders of the authorities below and found that the A.O. got information regarding assessee taking bogus purchases bills, accordingly, he reopened the assessment and

thereafter made addition of 12.5% with respect to alleged bogus purchases. By the impugned order, the Id. CIT(A) has further reduced addition by the amount of G.P. rate declared by the assessee. Against which the assessee is in further appeal before the ITAT.

4. The Id AR of the assessee has placed on record the order of the Tribunal in assessee's own for the A.Y. 2009-10 and 2011-12 wherein under similar facts and circumstances, the Tribunal have upheld the addition to the extent of 5%.

5. I have carefully gone through the order of the Tribunal and found that with regard to similar bogus purchases. The Tribunal in assessee's own case for the A.Y. 2009-10 and 2010-11 vide its order dated 07/01/2020 passed in ITA No. 6639 & 6640/Mum/2018 has upheld the addition to the extent of 5% in respect of alleged bogus purchases. Respectfully following the order of the Tribunal, I direct the A.O. to restrict the addition to the extent of 5%.

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

Order pronounced in the open court on 11th March, 2020.

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

Mumbai; Dated 11/03/2020
*Ranjan

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