

**आयकर अपीलीय अधिकरण “एक-सदस्य मामला” न्यायपीठ मुंबई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“SMC” BENCH, MUMBAI**

माननीय श्री अमरजीत सिंह, न्यायिक सदस्य एवं  
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।  
**BEFORE HON’BLE SHRI AMARJIT SINGH, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
(Hearing through Video Conferencing Mode)

आयकर अपील सं./ I.T.A. No.4435/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2009-10)

ITO-21(2)(2) Piramal Chambers, 1 <sup>st</sup> Floor Room No.109, Lalbaug Parel, Mumbai-400 012	<b>बनाम/</b> Vs.	<b>Shri Laxmichand V. Shah (HUF)</b> Prop. of Spark Blue Research Ind., Garage No.22/3, Sneha Sadan S.T. Road, Matunga Mahim-West, Mumbai-16
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AAHS-4970-F</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )
<b>Revenue by</b>	:	Shri Sanjay Sethi-Ld. DR
<b>Assessee by</b>	:	None
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	24/12/2020
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	04/01/2021

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aggrieved by the order of Ld. Commissioner of Income-Tax (Appeals)-33, Mumbai [in short ‘CIT(A)], Appeal No.CIT(A)-33/Rg.21/349/2014-15 order dated 24/04/2019, the revenue is in further appeal before us. The Impugned order has restricted the addition on account of alleged bogus purchases to the extent of 15.5% of aggregate purchase of ₹4,33,992/- as against estimation of 25% as made by learned Assessing Officer.

2. Though, none appeared for the assessee, however, material on record was sufficient for disposal of the appeal. Therefore, the matter was proceeded-with on the basis of the material available on record. The Ld. DR sought restoration of estimation as made by Ld.AO.

3. During assessment proceedings, pursuant to receipt of certain information from Sale Tax Department, Maharashtra, it was alleged that the assessee procured bogus purchase bills of ₹4,33,992/- from an entity namely M/s Shree Amaaya Enterprises. No reply was received in response to notice u/s 133(6) of the Act. Accordingly, the learned Assessing Officer estimated the addition of 25% as against these purchase. Upon further appeal, the learned CIT(A) restricted the same to 15.5% being gross profit rate reflected by the assessee. Aggrieved, the revenue is in further appeal before us.

4. Upon careful consideration, we do not find any infirmity in the order of the learned CIT(A) in restricting the addition on account of alleged bogus purchase to the extent of gross profit rate reflected by the assessee during the year. The said estimation was a fair estimate of profit that may have been earned by the assessee by procuring bogus purchases bills since the sale turnover has not been disputed.

5. Resultantly, the appeal stands dismissed.

*Order pronounced on 04<sup>th</sup> January, 2021.*

Sd/

**(Amarjit Singh)**

न्यायिक सदस्य / **Judicial Member**

Sd/-

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 04/01/2021  
Sr.PS, Sudip Sarkar/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.**