

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

**माननीय श्री शक्तिजीत दे, न्यायिक सदस्य एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI SAKTIJIT DEY, JM AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**  
**(Hearing Through Video Conferencing Mode)**

आयकर अपील सं./ I.T.A. No.5457/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2013-14)

<b>Security Vision</b> 9, Anand Vaibhav N.C.Kelkar Road, Dadar(W) Mumbai – 400 028.	<b>बनाम/</b> Vs.	<b>ITO-21(3)(2)</b> Piramal Chambers Parel Mumbai – 400 012.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AABFS-2225-G</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Ms. Smita Verma – Ld. Sr. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	17/03/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	05.04.2021

**आदेश / O R D E R**

**Per Manoj Kumar Aggarwal (Accountant Member)**

1. At the time of hearing of appeal, though none appeared for assessee, but the material on record was sufficient for disposal of appeal. The Ld. Sr. DR pleaded for dismissal of appeal justifying the estimations made by lower authorities on account of alleged bogus purchases.
2. The material facts are that the assessee being resident firm stated to be engaged in trading of security cameras was assessed for the year

under consideration u/s 143(3) on 30/03/2016. During assessment proceedings, upon verification of purchases made by the assessee, it transpired that the assessee could not conclusively substantiate aggregate purchases of Rs.48.92 Lacs stated to be made from 10 parties as detailed in para 4.3 of the assessment order. The notices issued u/s 133(6) did not elicit satisfactory response. The assessee could merely furnish ledger accounts and purchase invoices but could not produce any of these suppliers. Consequently, Ld. AO estimated an addition of 12.5% against these purchases. The said estimation, upon confirmation by Ld. CIT(A), is under challenge before us.

3. After going through the orders of lower authorities, we find that the impugned order is reasoned one and a judicious order. The circumstances as noted by lower authorities made it a fit case for estimating additions on account of suspicious purchases since the sales were not doubted and the assessee was in possession of primary purchase documents. However, it could not substantiate the purchases conclusively.

4. Resultantly, the appeal stands dismissed.

*Order pronounced in the open court on 5<sup>th</sup> April, 2021.*

**Sd/-**

**(Saktijit Dey)**

न्यायिक सदस्य / **Judicial Member**

**sd/-**

**(Manoj Kumar Aggarwal)**

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 05.04.2021

*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.**