

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.5606/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2012-13)

ITO-27(3)(5) Room No.428, 4 th Floor Tower No.6, Vashi Railway Station Complex, Vashi, Navi Mumbai – 400 703.	बनाम/ Vs.	Vikram Kishor Thakkar 303, Neelgiri, Neelkanth Vihar B.K. Marg, Vidhyavihar Ghatkopar (E), Mumbai – 400 077.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. ABYPT-5308-F		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Revenue by	:	Ms. Smita Verma – Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing	:	25/03/2021
घोषणा की तारीख / Date of Pronouncement	:	05/04/2021

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by revenue for Assessment year [AY in short] 2012-13 contest order of Id. Commissioner of Income Tax (Appeals)-25, Mumbai [in short CIT(A)] which has provided certain relief to the assessee on account *alleged bogus purchases*.
2. Though none appeared for assessee, however, material on record was sufficient for disposal of the appeal. The Ld. DR pleaded for restoration of assessment framed by Ld. AO.

3.1 The material facts that the assessee being resident individual stated to be trading in maize, Kumkum, Salt, Kirana Items was assessed u/s 143(3) on 30/03/2015. During assessment proceedings, it transpired that the assessee made purchases of Rs.5.69 Lacs from two entities which were listed by Sales Tax Department, Maharashtra as suspicious / non-genuine parties who were involved in providing accommodation bills without carrying out any actual business.

3.2 Though the assessee filed certain documentary evidences in support of purchases, however, going by the findings of Sales Tax Department, Ld. AO disallowed these purchases.

4. Upon further appeal, Ld. CIT(A), opined that as estimated addition of 12.5% would meet the end of justice since similar estimation was made by Ld. AO himself in AYs 2009-10 to 2011-12. Aggrieved, the revenue is in further appeal before us.

5. Going by the factual matrix as enumerated in the orders of lower authorities, we find that the issue has rightly been clinched in proper perspective by Ld. CIT(A). The Sales Turnover was not in doubt and the assessee was in possession of primary purchase documents. The payment to the suppliers was through banking channels. There could be no sale without actual purchase of material keeping in view the fact that the assessee was a trader. The facts of the case made it a fit case to estimate the profit element embedded in these transactions. Concurring with findings of Ld. CIT(A) in the impugned order, we dismiss the appeal.

6. The appeal stands dismissed.

Order pronounced on 5th 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.