

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.2550/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2011-12)

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| Mohd. Maroof Alam 381, Italian Building Room No.20, 1 st Floor Ghas Gali, Agripada Mumbai – 400 011. | बनाम/ Vs. | ITO-21(2)(3) 10 th Floor, Pratishta Bhavan Churchgate, M.K. Road Mumbai-400 020. |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AHAPA-4187-H | | |
| (अपीलार्थी/ Appellant) | : | (प्रत्यर्थी / Respondent) |

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| Assessee by | : | Shri Nawaz Hainday-Ld. AR |
| Revenue by | : | Ms. Smita Verma – Ld. Sr. DR |

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| सुनवाई की तारीख/ Date of Hearing | : | 23/03/2021 |
| घोषणा की तारीख / Date of Pronouncement | : | 05/04/2021 |

आदेश / O R D E R

Per Manoj Kumar Aggarwal (Accountant Member)

1. In the aforesaid appeal for Assessment Year 2011-12, the assessee is aggrieved by confirmation of certain additions on account of alleged bogus purchases vide order dated 30/01/2019 passed by Ld. Commissioner of Income Tax (Appeals)-48, Mumbai [CIT(A)].
2. We have carefully heard the rival submissions and perused relevant material on record. Our adjudication to the subject matter of appeal would be as given in succeeding paragraphs.

3.1 The material facts are that the assessee being resident individual stated to be engaged in trading of hardware items was assessed for the year u/s 144 r.w.s. 147 on 09/11/2016. The assessment was so framed pursuant to receipt of certain information from Sales Tax Department that the assessee procured accommodation purchase bills of Rs.8.39 Lacs from 2 parties as detailed in the assessment order. Accordingly, notice u/s 148 was issued on 18/03/2016. However, the same remained un-responded to by the assessee which led Ld. AO to frame assessment on *best-judgment* basis u/s 144.

3.2 Since the assessee failed to adduce any evidence in support of purchase transactions, the purchases were disallowed and added back to the income of the assessee.

4. Before Ld. CIT(A), the assessee chose to file written submissions which are extracted in the impugned order. The assessee also challenged the validity of assessment proceeding. However, it was noted by Ld. CIT(A) that the assessee could not substantiate the grounds of appeal. No documents could be submitted by the assessee during assessment as well as during appellate proceedings. Therefore, the assessee was not interested in prosecuting the appeal. Finally, the appeal was dismissed. Aggrieved, the assessee is in further appeal before us.

5. Upon perusal of material on record, we find that the assessee had made similar suspicious purchases in AY 2009-10 and an assessment was framed against the assessee u/s 143(3) r.w.s. 147 on 18/03/2015. The Ld. AO estimated an addition of 15% in that year. Similarly, in AY 2010-11, Ld. AO made estimated additions of 12.5% against suspicious purchases. Apparently, there is no change in business of the assessee

and material facts are pari-materia the same. Therefore, to put an end to the dispute, we direct Ld. AO to estimate an addition of 15% against purchases of Rs.8,39,980/- made by the assessee in this year which comes to Rs.1,25,997/-. The balance addition stand deleted. No other ground has been urged before us.

6. The appeal stands partly allowed in terms of our above order.

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.