

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.4649/Mum/2019
(निर्धारण वर्ष / Assessment Year: 2010-11)

Pavapuri Metals and Tubes 15, Vimal Darshan Building Ground Floor, 9 th Khetwadi Lane Mumbai – 400 004.	बनाम/ Vs.	ITO-19(2)(5) Matru Mandir Tardeo Road Mumbai – 400 007.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. AAGFP-4994-G		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

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

सुनवाई की तारीख/ Date of Hearing	:	17/03/2021
घोषणा की तारीख / Date of Pronouncement	:	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 metals was assessed for the year under consideration u/s 143(3) r.w.s. 147 on 15/01/2016 in view of the fact that

pursuant to receipt of certain information from Sales Tax Authorities, it transpired that the assessee obtained bogus purchase bills for Rs.56.21 Lacs from 6 parties as detailed in the assessment order. Accordingly, the case was reopened as per due process of law vide issuance of notice u/s 148 on 18/02/2015.

3. Though the assessee adduced certain documents, however, it could not produce lorry receipts, transportation details etc. Resultantly, 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.

4. 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.

5. The assessee has also challenged the validity of reassessment proceedings. We do not find any infirmity in reopening the case since Ld. AO was in possession of tangible information which suggested possible escapement of income in the hands of the assessee. Nothing more was required at this stage.

6. Resultantly, the appeal stands dismissed.

Order pronounced in the open court 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.**