

**आयकर अपीलीय अधिकरण “एक-सदस्यमामला” 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)

आयकरअपील सं./ I.T.A. No.7075/Mum/2019  
(निर्धारण वर्ष / Assessment Year: 2009-10)

<b>ACIT-19(3)</b> 2 <sup>nd</sup> Floor, Room No.206 Matru Mandir Bldg. Tardeo Road, Mumbai-400 007	<b>बनाम/</b> Vs.	<b>Shri Rajendra H. Salot</b> 18, Maheshwar Prakash Building No.1, Jain Derasar Lane Santacruz (E), Mumbai-400 054
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AALPS-6170 L</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Shri Sanjay J. Sethi-Ld. DR
सुनवाई की तारीख/ <b>Date of Hearing</b>	:	06/07/2021
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	06/07/2021

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by Revenue for AY 2009-10 contest the order of Ld. Commissioner of Income Tax (Appeals)-51 Mumbai [CIT(A)] dated 09/08/2019 which has granted partial relief to the assessee on account of alleged bogus purchases.
2. At the time of hearing, none appeared for assessee. However, the material on record was sufficient for disposal of the appeal. The Ld. DR pleaded for restoration of assessment as

framed by Ld. AO u/s 143(3) r.w.s. 147 on 23/03/2015. The assessee being resident individual is stated to be engaged in trading of plastic products under proprietorship concern namely M/s R.P.Computech.

3. The material facts are that during the course of assessment proceedings, pursuant to receipt of certain information from Sales Tax Department, Maharashtra, it transpired that the assessee made suspicious purchases of Rs.9.90 Lacs from an entity namely M/s Deepali Enterprises. The assessee purchased plastic packaging boxes from the said supplier. The notice issued u/s 133(6) to the said supplier did not elicit any satisfactory response and the supplier could not be found at the given address. After considering assessee's submissions, Ld. AO formed an opinion that the purchases were made to inflate the expenses and to reduce the taxable profits. Accordingly, the purchases were disallowed in entirety and added back to the income of the assessee.

4. The Ld. CIT(A) observed that the assessee was maintaining stock register for plastic beads but did not maintain stock record for packaging boxes. Going by the sales made by the assessee, the assessee could have only consumed 5000 boxes instead of 5500 boxes stated to be purchased from the said supplier. The remaining 500 boxes were not shown in closing stock. Accordingly was restricted to the extent of 40%. Aggrieved, the revenue is in further appeal before us.

5. After going through the impugned order, we find that Ld. CIT(A) has passed a very judicious and reasonable order after

considering the factual matrix. The Ld. CIT(A) was quite right in observing that keeping in view the sale made by the assessee, the assessee could have consumed only 5000 boxes of packaging material. Therefore, the estimation of 40% was quite fair and judicious. Finding no reason to interfere in the impugned order, we dismiss the appeal.

6. The appeal stands dismissed.

*Order pronounced on 06<sup>th</sup> July, 2021.*

<b>Sd/-</b> <b>(Amarjit Singh)</b> न्यायिक सदस्य / <b>Judicial Member</b>	<b>Sd/-</b> <b>(Manoj Kumar Aggarwal)</b> लेखा सदस्य / <b>Accountant Member</b>
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मुंबई Mumbai; दिनांक Dated : 06/07/2021  
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.**