

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'G', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member**

**Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 3484/Del/2017: Asstt. Year: 2012-13**

M/s. U. P. Dyeing & Printing Works, C/o. M/s. Malik & Co. (Adv.), 305/7, Thapar Nagar, Meerut City	VS.	Income Tax Officer, Ward-2(4), Meerut
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAFU2202L</b>		

**Assessee by : Sh. Sanjay Malik, Adv.  
Revenue by : Sh. Anuj Garg, Sr. DR**

**Date of Hearing: 24.07.2023**

**Date of Pronouncement: 25.07.2023**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of the Id CIT(A), Meerut dated 22.03.2017 passed by the AO u/s 143(3) of the Income Tax Act, 1961.

**Disallowances of expenses of Rs. 13,62,813/-:**

2. Brief facts of the case are that the assessee firm is carrying on the business of printing of handloom cloths and paid an amount of Rs. 13,62,813/- to various printers who were engaged for the job work of printing. Before the AO the assessee filed details of quantity printed, rate and amount. The Revenue disallowed the expenses holding them to be bogus in nature.

3. On going through the record, we find that no reasons have been given by the revenue authorities as to how these expenses are considered as bogus. We hold that no disallowance is called for without bringing any cogent material on record about the non allowability of the expenses. In the result, appeal of the assessee on this ground is allowed.

**Sundry Creditors-Rs. 6,05,633/-:**

4. The amount of Rs. 6,05,633/- has been disallowed by the revenue authorities on the ground that the goods from these parties were in transit and have not been accounted in the books of accounts. The AO not disputed the purchases from the said parties and accepted the trading results. The similar issue has also been matter of adjudication before the Tribunal in ITA No. 614/Del/2015 in the case of the assessee for AY 2010-11. Since, the issue is on the similar ground, we hold that no addition is called for treating the sundry creditors pertaining to the undisputed purchase of the year. Appeal of the assessee on this ground is allowed.

5. In the result, appeal of the assessee is allowed.

Order Pronounced in the Open Court on 25/07/2023.

Sd/-

**(Yogesh Kumar US)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 25/07/2023**

\*Ajay Kumar Keot, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**