

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR
BEFORE SHRI PAVAN KUMAR GADALE, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER
ITA No.317/JODH/2018
Assessment Year : 2013-14**

J.P. Mills, C/o Ashok Kumar Bansal, Chartered Accountant, Vijay Shanti Plaza, Near 2 nd Railway Crossing, Balotra-344022 PAN: AAEFJ2921K	Vs	ACIT, Central Circle-1, Jodhpur
Appellant / Assessee		Respondent / Revenue

Assessee by	Sh. Amit Kothari, Advocate
Revenue by	Ms. Nidhi Nair, JCIT-DR
Date of hearing	14.08.2023
Date of pronouncement	18.08.2023

ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of Ld. CIT(A)-2, Udaipur dated 19.02.2018, emanating from assessment order dated 09.02.2016 passed under section 143(3) of the Act for A.Y. 2013-14.

Findings & Analysis

2. We have heard both the parties and perused the records. Ld.AR had filed paper book containing copy of the details submitted before lower authorities.
3. In this case, the AO had made addition of Rs. 88,353/-. The AO observed that in case of certain creditors, assessee had not filed PAN numbers. The list of creditors is as under:-

<i>S.No.</i>	<i>Name of the Creditor</i>	<i>Amount</i>
1.	<i>Manoj Textile Mills</i>	<i>11,803/-</i>
2.	<i>S.M. Energy Taknik & Electronics</i>	<i>22,936/-</i>
3.	<i>Daulal Rathi</i>	<i>47,336/-</i>
4.	<i>Kothari Textile Agency</i>	<i>2,348/-</i>
5.	<i>Ramesh Kumar Jhunjhunu Wala</i>	<i>2,978/-</i>
6.	<i>Sarita Textile Agency</i>	<i>209/-</i>
7.	<i>Shiv Shakti Agency</i>	<i>1,283/-</i>
	<i>Total</i>	<i>88,353/-</i>

4. The AO held that assessee failed to prove genuineness of the transaction and creditworthiness. The ld. CIT(A) confirmed the addition.

5. We have perused the submission which was filed by the assessee before the lower authorities. On perusal of the submission of the ld. AR, it is observed in following cases.

<i>Manoj Textile Mills</i>
<i>S.M. Energy Taknik & Electronics</i>
<i>Daulal Rathi</i>
<i>Kothari Textile Agency</i>
<i>Ramesh Kumar</i>
<i>Jhunjhunu Wala</i>
<i>Shiv Shakti Agency</i>

The assessee had filed copy of confirmations containing address of the entities. These were sundry creditors pertaining to the business of the assessee of earlier years. Once assessee had filed address of the creditors, the onus shifted to the AO to verify creditors, if he wish to. However, in this case, the AO had not conducted any enquiries. The AO merely added these creditors as

PAN numbers were not provided.

6. In this facts & circumstances of the case, we are of the opinion that once assessee filed confirmations of the creditors containing address of the creditors, assessee fulfilled its onus therefore, we direct the AO to delete the addition except of Sarita Textile Agency. For Sarita Textile Agency, the assessee has not filed copy of the confirmation containing address. Accordingly, appeal of the assessee is partly allowed.

7. In the result, the appeal of the assessee is partly allowed.

Order pronounced on 18th August, 2023.

Sd/-

**(PAVAN KUMAR GADALE)
JUDICIAL MEMBER**

Dated: 18/08/2023

Sh.

Sd/-

**(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER**

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR
6. Guard File

Asstt. Registrar

Jodhpur Bench