

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH 'DB': JODHPUR
(Through Video Conferencing)**

**BEFORE,
SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

**ITA No.373/JODH/2019
(ASSESSMENT YEAR 2010-11)**

Sh. Dinesh Kumar Jain C/o Ashok Kumar Bansal, Chartered Accountant Agarwal Colony Balotra-344 022 PAN-AEUPJ 5128E (Appellant)	Vs.	Income Tax Officer, 22(1)(2) Mumbai (Respondent)
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Appellant by	None
Respondent by	Mr. Rajeev Mohan, JCIT-DR
Date of Hearing	22/09/2023
Date of Pronouncement	27/10/2023

ORDER

PER DR. B.R.R. KUMAR, AM:

This appeal is preferred by the Assessee against order dated 27/08/2019 passed by the Learned Commissioner of Income Tax (Appeals)-2, Jodhpur {CIT(A)} for Assessment Year 2010-11.

2. On perusal of the order of the Ld. CIT(A) consisting of 19 pages dealing with the issue of bogus purchases in this case, the assessee has filed return of income declaring total income of Rs.4,85,600/- and the AO completed the assessment u/s 143 (3) determining the total income at Rs.8,95,297/-. The Assessing Officer determined profit @ 12.5% on the purchases made of Rs.32,77,579/-. After going through the details of purchase of gray cloth and the order of the various Benches of the Tribunal, the Ld. CIT(A) determined the disallowance @ 4.5% of the alleged purchase instead of 12.5% determined by the Assessing Officer. We find that the order of the Ld. CIT(A) is cogent based on the facts and placing reliance on the various judgments namely Hon'ble ITAT Ahmedabad Bench in the case of Vijay Protein Ltd. vs. ACIT (58 ITR 428) and N.K. Proteins Ltd. vs. DCIT [4 SOT 0479] (Ahd)], Hon'ble Gujrat High Court in the case of CIT vs. Presdient Industries (258 ITR 654) and Hon'ble Madhya Pradesh High Court in the case of CIT vs. Balchand Ajit Kumar (263 ITR 610), DCIT vs. Shri Jitendra S. Motani in ITA No. 3024 to 3028 Bench "J" dated 04.08.2009 (AYs 2000-01 to 2005-06) and ITA

No.6178/M/2007 dated 30.11.2011 Bench "J" (AY. 2004-05), Hon'ble Delhi High Court in the case of CIT vs. La Medica (250 ITR 575), CIT vs. Hilux Automotive (P) Ltd. (23 DTR 358/183 Taxman 260), Hon'ble Punjab and Haryana High Court in the case of Mittal Belting and Machinery Stores vs. CIT (253 ITR 341). We decline in interfere with the order of the Ld. CIT(A).

4. In the result, the appeal of the Assessee is dismissed.

Order pronounced in the open Court on 27th October, 2023.

Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

Dated: 27/10/2023
PK/Ps

Sd/-
(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, JODHPUR