

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "G", MUMBAI**

BEFORE SHRI NARENDRA KUMAR BILLAIYA, HON'BLE ACCOUNTANT MEMBER

AND

SHRI RAHUL CHAUDHARY, HON'BLE JUDICIAL MEMBER

ITA NO. 3898/MUM/2023 (A.Y: 2011-12)

Income Tax Officer – 20(3)(1) Room No. 622, Piramal Chamber Lalbaug, Parel, Mumbai - 400012	v.	Samiullah Mohammed Khalil Ansari Plot No. 92, 2 nd Lane Magazine Street, Darukhana Mumbai - 400010 PAN: AFNPA4055P
(Appellant)		(Respondent)

Assessee Represented by	:	Shri C.V. Jain
Department Represented by	:	Shri Paresh Deshpande
Date of conclusion of Hearing	:	09.05.2024
Date of Pronouncement	:	09.05.2024

ORDER

PER NARENDRA KUMAR BILLAIYA (AM)

1. This appeal by the revenue is preferred against the order dated 06.09.2023 by National Faceless Appeal Centre, Delhi [hereinafter in short "Ld. CIT(A)"] pertaining to A.Y.2011-12.

2. The sum and substance of the grievance of the revenue is that the Ld. CIT(A) erred in restricting the addition made on account of bogus purchase to 5% of total bogus purchases.
3. We find that the tax-effect in the impugned appeal is only ₹.13,69,950/-. Therefore, this appeal has to be dismissed in the light of CBDT Circular No. 5 of 2024 dated 15.03.2024.
4. However, liberty is given to the revenue to approach this Tribunal if it finds that this appeal of the revenue is not covered by the aforementioned CBDT Circular. With this, the appeal of the revenue is dismissed.
5. In the result, appeal filed by the revenue is dismissed.

Order pronounced in the open court on 09th May, 2024.

Sd/-
(RAHUL CHAUDHARY)
JUDICIAL MEMBER

Mumbai / Dated 09.05.2024
Giridhar, Sr.PS

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER

(Asstt. Registrar)
ITAT, Mum