

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

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER  
AND SHRI SANDEEP SINGH KARHAIL, JUDICIAL MEMBER**

**ITA No.4001/Mum/2024  
Assessment Year: 2011-12**

Amforge Industries, A-16, Modi Compound, 1 <sup>st</sup> Ghorupdeo Cross Road, Reay Road, Mazgaon, Mumbai -400 010, Maharshtra.  PAN: AAFA1668A  (Appellant)	Vs.	ACIT-20(1), Mumbai.       (Respondent)
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Assessee by : None  
Revenue by : Shri Ram Krishna Kedia, Sr. DR

Date of Hearing : 16.09.2024  
Date of Pronouncement : 16.10.2024

**ORDER**

**PER AMARJIT SINGH, ACCOUNTANT MEMBER:**

This appeal of the assessee for the assessment year 2011-12 is directed against the order u/s 250 of the Income-tax Act, 1961 dated 09.10.2023 passed by the Id. Commissioner of Income-tax (Appeal), National Faceless Appeal Centre, Delhi.

2. Facts in brief are that the return of income declaring the total income of Rs.1,62,040/- was filed on 28<sup>th</sup> September, 2011. Subsequently, the case of the assessee was reopened on the basis of the information received from Maharashtra Sales-tax Department/DIGT (INV), Mumbai that the assessee had taken

accommodation entries in the form of bogus purchases from Hawala operators. The assessee has not made any compliance before the Assessing Officer, therefore, the AO has added the whole amount of purchases of Rs.1,32,99,193/- as bogus purchases to the total income of the assessee and assessment was finalized u/s 144 r.w.s.147 of the Act ex parte on 12<sup>th</sup> December, 2018.

3. Against the order of the Assessing Officer, the assessee has preferred appeal before the Id.CIT(A). The Id.CIT(A) has passed order u/s 250 of the Act on 9<sup>th</sup> October, 2023 and dismissed the appeal of the assessee for not making any compliance to the notices of hearing issued during the course of appellate proceedings and sustained the addition made by the AO.

4. Heard the Id. DR and perused the material on record. Without reiterating the facts as discussed above in this order, the Id.CIT(A) has dismissed the appeal filed by the assessee without adjudicating on merit since the assessee has not made any compliance to the notices of hearing issued by the Id.CIT(A). Since the Assessing Officer has made 100% disallowance of purchases made by the assessee which was sustained by the Id.CIT(A), therefore, we consider it appropriate to restore the case to the file of the Id.CIT(A) for adjudicating on merit after providing three more opportunities of hearing to the assessee. Accordingly, the appeal of the assessee is allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16.10.2024.

**Sd/-**

**(SANDEEP SINGH KARHAIL)**  
**JUDICIAL MEMBER**

Mumbai, Dated: 16.10.2024

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Copy to:

1. The Appellant:
2. The Respondent:
3. The CIT,
4. The DR

//True Copy//

**Sd/-**

**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

By Order

Assistant Registrar  
ITAT, Mumbai Benches, Mumbai