

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 3783/Del/2024 : Asstt. Year: 2018-19

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| Sachin Jindal, C-8/18, Model Town, New Delhi-110009 (APPELLANT) | Vs | Income Tax Officer, Ward-51(1), New Delhi-110002 (RESPONDENT) |
| PAN No. AAFPJ2771A | | |

Assessee by : None

Revenue by : Sh. Sahil Kumar Bansal, Sr. DR

Date of Hearing: 26.12.2024

Date of Pronouncement: 26.12.2024

ORDER

This assessee's appeal for Assessment Year 2018-19, arises against the order of CIT(A)/NFAC, Delhi dated 28.06.2024 in DIN & order No. ITBA/NFAC/S/250/2024-25/1066205285(1), in proceedings u/s 147 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. Mr. Bansal vehemently argues during the course of hearing that both the lower appellate authorities have rightly treated the assessee's purchases of Rs.13,02,720/- as bogus accommodation entries and therefore, the same ought to be confirmed herein as well. I have given my thoughtful consideration to the assessee's pleadings and the Revenue's vehement arguments.

4. I find in this factual backdrop that neither the assessee has been able to plead and prove all the impugned purchases as genuine ones by filing the relevant supportive evidence nor the department has doubted the corresponding business sale in the books of account.

5. Faced with this situation, I hereby deem it appropriate to conclude that a lump sum disallowance/addition of the impugned bogus purchases of Rs.1,00,000/- in the given facts and circumstances, would be just and proper with a rider that the same shall not be as a precedent. The assessee gets relief of Rs. 12,02,720/- in other words. Necessary computation shall follow as per law.

6. This assessee's appeal is partly allowed.

Order Pronounced in the Open Court on 26/12/2024.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/12/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR