

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“DB” BENCH, AGRA**

**BEFORE HON’BLE SHRI SATBEER SINGH GODARA, JM AND  
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकरअपील सं. / ITA No. 418/Agr/2024  
(निर्धारणवर्ष / Assessment Year: 2017-18)**

&

**2. आयकरअपील सं. / ITA No. 419/Agr/2024  
(निर्धारणवर्ष / Assessment Year: 2018-19)**

<b>Anju Agarwal</b> D-26, Kamla Nagar Agra (UP).	<b>बनाम/ Vs.</b>	<b>Income-tax Officer,</b> Ward 2(1)(1), Agra.
स्थायीलेखासं./जीआइआरसं./PAN/GIR No. <b>AWTPA-4297-L</b>		
(अपीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकीओरसे/ <b>Appellant by</b>	:	Sh. K.K. Jain, Adv. – Ld. AR
प्रत्यर्थीकीओरसे/ <b>Respondent by</b>	:	Sh. Shailender Shrivastava, - Ld. Sr. DR

सुनवाईकीतारीख/ <b>Date of Hearing</b>	:	21-02-2025
घोषणाकीतारीख / <b>Date of Pronouncement</b>	:	23-04-2025

**आदेश / O R D E R**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeals by assessee for Assessment Years (AY) 2017-18 and 2018-19 arise out of separate orders of first appellate authority. First, we take up appeal for AY 2017-18 which arises out of an order passed by learned Commissioner of Income Tax (Appeals), NFAC, Delhi [CIT(A)] on 30-09-2024 in the matter of an assessment framed by Ld. Assessing Officer [AO] u/s. 147 r.w.s. 144B of the Act on 11-02-2022. The assessee is stated to be engaged in trading of food-grains. In the assessment order, Ld. AO alleged that the assessee obtained accommodation purchase entry from M/s Umesh Kumar Vivek Kumar (managed by Shri Ashok Kumar Gupta) for Rs.53.43 Lacs. The assessee did not carry out any

other transaction with any other entity. The Ld. AO, after adjusting returned income of Rs.3.81 Lacs, added the differential of Rs.49.62 Lacs to the income of the assessee u/s 68 r.w.s. 115BBE. The Ld. CIT(A) confirmed the assessment against which the assessee is in further appeal before us.

2. From the case records, it emerges that the assessee has carried on food-grain business through *aartia* M/s Umesh Kumar Vivek Kumar prop. Shri Vivek Kumar Gupta. For the said purpose, the assessee advanced certain sum to that entity and that entity, in turn, purchased the goods first and then sold the goods on behalf of the assessee. The assessee has neither taken the delivery of the goods nor sold the goods and all the transactions of sale and purchase has been done by that entity only. No purchase / sale consideration has been paid to / from the *aartia*. The assessee has only received net surplus of Rs.3.81 Lacs which has duly been disclosed in the return of income. On these facts, no allegation of bogus sale or purchase could be sustained against the assessee. Accordingly, by deleting the impugned addition, we allow the appeal on merits. Delving into other grounds has been rendered mere academic in nature. The appeal stand allowed.

3. Facts as well as issues in AY 2018-19 are quite identical. Accordingly, our adjudication as above shall *mutatis mutandis* apply to this appeal also.

4. Both the appeals stand allowed.

*Order pronounced u/r 34(4) of Income Tax (Appellate Tribunal) Rules, 1963.*

Sd/-

**(SATBEER SINGH GODARA)**

**न्यायिक सदस्य /JUDICIAL MEMBER**

Sd/-

**(MANOJ KUMAR AGGARWAL)**

**लेखा सदस्य /ACCOUNTANT MEMBER**

Dated: 23-04-2025

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF

ASSISTANT REGISTRAR

ITAT AGRA