

3. At the outset, the Id CIT DR has sought adjournment, which is denied. It was submitted by Id CIT DR that the Bench had directed the revenue to provide the assessee with the details of draft of Rs.73,95,997/-, which is the issue of contention in this appeal. It was submitted by Id CIT DR that such draft was already discussed in the course of original assessment and the claim of the assessee is that the amount of Rs.73,95,997/- is the claim of double addition made by the AO and that the amount has already been included in the purchases originally and the said addition is double addition. It was the submission that the information is available with the assessee but the assessee is now claiming information from the revenue after such a long period of time.

4. In reply, Id AR drew our attention to page 19 of the assessment order, wherein, the Assessing officer has recorded that the assessee has submitted that an amount of Rs.73,95,997/- pertaining to the draft issued by the bank on behalf of the assessee against the purchase of fire crackers as it has been added twice. It was the submission that the revenue having not provided the information of the draft, the addition was not sustainable.

5. In reply, Id CIT DR submitted that the assessee has claimed that it is a double addition and it is for the assessee to prove that the amount has been considered in the purchases and that the said amount is double addition. He drew our attention to the order of the Id CIT(A). It was the submission that in page 3, the assessee has raised this issue and in page 4, Id CIT(A)

The purchases having been categorically brought out at Rs.4,54,35,002.73 as mentioned by the assessee in his written submission before the Id CIT(A), if the assessee did claim that the addition of Rs.75,95,997/- is double addition, he could have easily shown the same out of the purchases of Rs.,4,54,35,002.73. The assessee has admittedly not shown the same. The assessee would have given the break up of the purchases of Rs.4,54,35,002.72. The amount of Rs.73,95,997/- is not separate addition but claimed by the assessee to have been already incorporated in the amount of Rs.4,54,35,002.73. The assessee is not even able to show this. As the assessee has not been able to explain the amount of Rs.73,95,997/-, we find no reason to interfere with the order of the Id CIT(A) and consequently, we uphold the same

7. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 02/09/2025.

Sd/-  
**(RAJESH KUMAR)**  
**ACCOUNTANT MEMBER**

sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Patna : Dated 02/9/2025  
B.k.Parida, , Sr. PS (OS)