

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA
(Through virtual hearing at Kolkata)
BEFORE SHRI RAJESH KUMAR, AM
AND
SHRIMANOMOHAN DAS, JM**

**ITA No.144/GTY/2024
(Assessment Year:2017-18)**

Amrit Supply Company Limited
NH-2, Delhi Road, Peararur,
Sheoraphully, Hooghly,
Kolkata-712223, West Bengal
(Appellant)

ACIT, Circle-1,
Aaykar Bhawan Poorva,
G.S. road, Christian Basti,
Guwahati-781005, West Bengal
(Respondent)

PAN No. AACCA5269Q

**ITA Nos. 145 to 148/GTY/2024
(Assessment Year:2014-15 to 2017-18)**

**ITA Nos. 149 & 150/GTY/2024
(Assessment Year:2017-18 &2018-19)**

**Mayur Roller Flour Mills (P)
Ltd.**
Morogdula, Sarutari, Sonapur,
Guwahati-782402, Assam
(Appellant)

ACIT, Central Circle-1
Aaykar Bhawan,
G.S. Road, Christian Basti,
Guwahati-781005,
Assam
(Respondent)

PAN No. AACCM0218P

Assessee by : None
Revenue by : Shri Soumendu Sekhar Das, DR

Date of hearing: 07.11.2025
Date of pronouncement: 17.11.2025

ORDER

Per Rajesh Kumar, AM:

These are appeals of two different assesses preferred against the orders of National Faceless Appeal Centre, Delhi & the Commissioner of Income-tax (Appeals), Central NER, Guwahati(hereinafter referred

to as the "Ld. CIT(A)"]different dated 21.03.2024 for the AY 2014-15, 2015-16, 22.03.2024 for A.Y. 2016-17, 2017-18 & 2018-19, 04.02.2024 for A.Y. 2017-18.

2. As the facts and circumstances are identical in all the appeals of two different assessee's, hence, these are being decided and disposed by this consolidated order for the sake of brevity. We will take ITA No.144/GTY/2025 for A.Y. 2017-18 first and decide the issue accordingly.

ITA No.144/GTY/2025 A.Y. 2017-18

3. The case was heard on 16.05.2025 and Shri S.K. Pransukhaka, authorized representative of the assessee appeared on behalf of the assessee and Shri Kaushik Roy, JCIT appeared on behalf of the Revenue. Both the sides argued the case at length. The counsel of the assessee was directed to file certain details as regards purchases and sales in support of his arguments concerning the alleged cash deposit during the demonetization. The counsel was asked to furnish certain details comprising bills, vouchers, invoices of the proof of payments, transport lorry receipts, weigh receipts, etc. and tally receipts etc. However, the counsel thereafter never turned up. The case was again fixed for clarification on 07.11.2025. However, no one appeared on behalf of the assessee despite being informed specifically on telephone. Therefore, we have no option but to dispose off these appeals on the basis of materials available before us with the help of Id. Departmental Representative. Pertinent to state that these appeals were decided ex-parte when the assessee did not respond to the various opportunities before the respective authorities below. Before us also the assessee is totally non-cooperative and is not

coming forward with any type of explanation/evidences in support of the cash deposited during demonetization period.

ITA No.148/GTY/2025 A.Y. 2017-18

4. The assessee had deposited cash during the demonetization period of Rs. 66,11,000/- and the issue is similar to one as decided by us in ITA No:144/GTY/2025 A.Y. 2017-18. Accordingly our decision in ITA No. 144/GTY/2025 A.Y. 2017-18 would apply , mutatis mutandis, to this appeal as well. Consequently the appeal of the assessee is dismissed.

ITA No. 145/GTY/2024

5. The only issue raised by the assessee is against the order of Id. CIT (A) confirming the addition of ₹26,41,17,433/- as made by the Id. AO on account of bogus purchases.

5.1. The facts in brief are that the assessee filed the return of income on 31.03.2015 of ₹26,15,750/-. The assessee was stated to be engaged in the business of trading in Guwahati. The case of the assessee was reopened u/s 147 of the Act and notice u/s 148 of the Act was issued on 27.03.2021. The assessee has not filed any return of income and thereafter, the detailed questionnaire was issued to the assessee which was not complied with by the assessee. The Id. AO upon perusal of information received from DCIT Central Circle 4(1), Kolkata, regarding survey and search operation conducted in the case of Shri Sanjeev Kejriwal, where during the course of recording statement u/s 132(4) of the Act, Kejriwal had accepted that his group concerns namely; Rajputana General commercial Corporation Pvt. Ltd. , Arvind Trading Co. and Shri Krishna Trading

Co. were providing accommodation entries for bogus purchases and bogus sale bills and admitted that the accommodation entries were provided to Mayur Roller Flour Mills Private Limited. Thereafter, the Id. AO discussed the information received when no reply was received from the assessee despite repeated notices. Consequently the purchases from Rajputana General Commercial corporation Pvt. Ltd. amounting to ₹26,41,17,433/- were treated as bogus purchases and added to the income of the assessee in the assessment framed u/s 147 read with section 144 of the Act dated 29.03.2022.

5.2. In the appellate proceedings, there was no compliance to various notices issued to the assessee. Finally, the Id. CIT (A) upheld the order of the Id. AO after discussing the issue in para no.6.3 of the appellate order and affirmed the order of the Id. AO.

5.3. After hearing the rival contentions and perusing the materials available on record, we find that the assessee though made representation on 16.05.2025 before us and requested some more time to prepare and place the evidences on record for the purchase, however, till date of hearing i.e. 07.11.2025, no details were filed and even today when the case of the assessee was called for hearing there was no representation on behalf of the assessee and accordingly, we are deciding the appeal with the assistance of Id. DR on the basis of records available before us.

5.4. We find that the department has cogent and sufficient evidences in its possession that assessee had made bogus purchases to the tune of ₹26,41,17,433/- from Rajputana General Commercial Corporation Pvt. Ltd. during the year for which no evidences were filed before the Id. AO as well as before the Id. CIT (A). Since, there

is no materials placed before us to controvert the findings of the authorities below, we also do not find any reason to interfere in the order of Id. CIT (A). Accordingly, we upheld the order of Id. CIT (A) by dismissing the appeal of the assessee.

ITA No. 146,147,149,150/GTY/2024

02. The issue raised in these appeals are similar to one as decided by us in ITA No. 145/GTY/2024. Accordingly, our decision would, mutatis mutandis, apply to these appeals of assessee in ITA Nos. 146,147,149 & 150/GTY/2024 as well. Hence, these appeals of assessee are dismissed.

03. In the result, all the appeals of the assessee are dismissed.

Order pronounced in the open court on 17.11.2025.

Sd/-
(MANOMOHAN DAS)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 17.11.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

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

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata