

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

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No.6402/Del/2025
Assessment Year: 2018-19

Income Tax Officer, Faridabad	Vs.	Sh. Harbans Lal, H. No. 411/1, Parvatiya Colony, Phase-1, Faridabad, Haryana
PAN: ACUPL8554E		
(Appellant)		(Respondent)

Assessee by	None
Department by	Sh. Manoj Kumar, Sr. DR

Date of hearing	25.11.2025
Date of pronouncement	25.11.2025

ORDER

This Revenue's appeal for assessment year 2018-19, arises against the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre [in short, the "CIT(A)/NFAC"], Delhi's DIN and order no. ITBA/NFAC/S/250/2025-26/1079789574(1), dated 20.08.2025 involving proceedings under section 147 r.w.s. 144 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

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

2. Learned departmental representative vehemently argues during the course of hearing that the CIT(A)/NFAC has erred in law and on facts in reversing the Assessing Officer's action adding the assessee's bogus purchases sourced from various accommodation entry providers herein from Kolkata; totalling to Rs.45.21 lakhs in his section 144 assessment dated 14th March, 2023, without properly appreciating the relevant factual matrix.

3. I have given my thoughtful consideration to the Revenue's and the assessee's respective stands. A perusal of the case file indicates that the assessee had admittedly sourced his purchases in old machinery business from M/s. Bharati Metalic Corporation etc. which have been found to be providing bogus accommodation entries as per the CGST, Kolkata's investigation report. The fact, however, remains that the assessee has already been held eligible for the corresponding depreciation claim etc. and his business turnover has not been doubted all along by learned departmental authorities. It is clear in these peculiar facts that what all the assessee *prima facie* appears to have done is to avail purchase entries from Kolkata and added his fixed assets from the other suppliers. It is thus deemed appropriate in the larger interest of

justice that a *lumpsum* bogus purchases disallowance @ 3 % only in the given facts would be just and proper with a rider that the same shall not be treated as a precedent. Ordered accordingly. Necessary computation shall follow as per law.

4. This Revenue's appeal is partly allowed.

Order pronounced in the open court on 25th November, 2025

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 3rd December, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi