

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**  
**Before Sh. Satbeer Singh Godara, Judicial Member**  
**&**  
**Sh. Naveen Chandra, Accountant Member**

**ITA No. 5564/Del/2025 : Asstt. Year: 2013-14**

MR Proview Teal Tech Pvt. Ltd., 190, Saini Enclave, Vikas Marg, Anand Vihar, Delhi-110092 (APPELLANT)	Vs	DCIT, Central Circle-26, New delhi-110055 (RESPONDENT)
<b>PAN No. AAGCM4612D</b>		

**Assessee by : None**

**Revenue by : Ms. Harpreet Kaur Hansra, Sr. DR**

**Date of Hearing: 05.02.2026**

**Date of Pronouncement: 05.02.2026**

**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2013-14 arises against the CIT(A)-29, New Delhi's order dated 16.08.2025 in case No. CIT(A), Delhi-29/10257/2012-13, 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. She is accordingly proceeded *ex-parte*.

3. It emerges during the course of hearing that the assessee raises it's sole substantive ground challenging both the learned lower authorities' action treating purchase transaction amounting to Rs.75,75,000/- sourced from M/s. Bhagwati

Trading company Prop. Sh. Sanjiv Yadav, as bogus ones under section 68 of the Act, in assessment order dated 29.05.2023 as upheld in the lower appellate discussion.

4. We wish to make it clear that there is no dispute in principle that the assessee is engaged in construction of multistoried residential apartments all along wherein possibility of it's cash turnover in such an unorganized sector involving multiple segments could not be altogether ruled out. And that it's corresponding sales have nowhere been questioned in both the lower proceedings. Various recent judicial precedents (2025) 173 taxmann.com 592 (Guj.) Ravjibhai Becharbhai Dhamelia vs. ACIT; (2024) 160 taxmann.com 110 (Bom) PCIT Vs. Hitesh Mody (HUF), (2024) 160 taxmann.com 93 (Del) PCIT Vs. Forum Sales (P) Ltd.; (2025) 172 taxmann.com 283 (Bom) PCIT Vs. Kanak Impex (India) Ltd; (2025) 178 taxmann.com 424 (Del. - Trib.) DCIT Vs. Kohinoor Foods Ltd.; and (2025) 177 taxmann.com 836 (Delhi-trib.) DCIT Vs. Tirupati Matsup (P.) Ltd. have already decided the instant issue of bogus purchases with divergent views as well.

5. Faced with these peculiar facts, it is deemed appropriate in the larger interest of justice that a *lump sum* disallowance @

10% of the assessee's alleged bogus purchases of Rs.75,75,000/-; coming to Rs.7,57,500/-, would be just and proper with a rider that the same shall not be treated as a precedent. Necessary computation shall follow as per law.

6. No other ground or argument has been pressed.

7. This assessee's appeal is partly allowed in above terms.

Order Pronounced in the Open Court on 05/02/2026.

Sd/-

**(Naveen Chandra)**  
**Accountant Member**

**Dated: 05/02/2026**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

Sd/-

**(Satbeer Singh Godara)**  
**Judicial Member**

**ASSISTANT REGISTRAR**