

**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. 2132/Del/2019 : Asstt. Year: 2009-10
ITA No. 2133/Del/2019 : Asstt. Year: 2010-11
ITA No. 2134/Del/2019 : Asstt. Year: 2011-12
ITA No. 2135/Del/2019 : Asstt. Year: 2012-13
ITA No. 2136/Del/2019 : Asstt. Year: 2013-14
ITA No. 2137/Del/2019 : Asstt. Year: 2014-15
ITA No. 2138/Del/2019 : Asstt. Year: 2015-16**

M/s Kumar Foods Industries Ltd., 11 th Floor, Pearl Business Park, Netaji Subhash Place, Delhi-110034 (APPELLANT)	Vs	ACIT, Central Circle-27, New Delhi (RESPONDENT)
PAN No. AAACK0491Q		

**Assessee by : Sh. S. S. Nagar, CA
Revenue by : Ms. Monika Singh, CIT-DR**

Date of Hearing: 11.02.2026	Date of Pronouncement: 11.02.2026
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ORDER

Per Bench:

These assessee's seven appeals ITA Nos. 2132 to 2138/Del/2019 for Assessment Years 2009-10 to 2015-16 arise against the CIT(A)-29, New Delhi's common order dated 22.10.2018 in case Nos. 167, 170, 171, 175, 177, 182 & 211/2017-18/CIT(A)-29, in proceedings u/s 153A/143(3) and 143(3) of the Income Tax Act, 1961 (in short "the Act"), respectively.

2. Heard both the parties at length. Case files perused.

3. It emerges during the course of hearing with the able assistance coming from both the parties that the assessee *inter alia* raises it's identical sole substantive ground challenging both the learned lower authorities' respective assessment and lower appellate findings rejecting it's books thereby assessing the corresponding turnover @2.25% GP all along.

This is what leaves the assessee aggrieved who has filed all these seven appeals ITA Nos. 2132 to 2138/Del/2019 before the tribunal.

4. We have given our thoughtful consideration to the assessee's and the Revenue's vehement respective stands against and in support of the impugned rejection of books followed by GP estimation in it's case @ 2.25%. The Revenue's case more particularly is that the learned departmental authorities had carried out the search in issue on 20.03.2015 in M/s Shakti Bhog group of cases leading to initiation of section 153A proceedings herein which finally culminated in the impugned assessment rejecting it's sales/purchase turnover and further estimated the same @ 2.25%. We thus treat A.Y. 2009-10 as the "lead" assessment year since involving identical set of

facts and noticed that both the learned lower authorities have not even indicated in their respective assessment and lower appellate discussion as to whether the corresponding thirty entities had acted as the assessee's supplier(s) or purchaser(s); as the case may be. Nor they have verified the corresponding turnover(s) in each and every such an instance. The facts also remains that the assessee appears to have not successfully proved it's turnover to the very effect to the entire satisfaction of the learned lower authorities. There is further no denial to the fact that the learned lower authorities have reduced the alleged "bogus" transactions from the admitted turnover and estimated GP *qua* the latter figures only than having proceeded *qua* the sales/purchases in dispute. They have rather ended up in re-estimating assessee's GP only as genuine transactions. We are of the considered view in this factual backdrop and in the larger interest of justice that a lump sum GP estimation @1.5% of the assessee's alleged fictitious sales and debit entries than it's entire turnover in all these assessment years, shall be just and proper in the assessee's with a rider that the same shall not be treated as a precedent. Necessary computation shall follow as per law.

5. No other ground or argument has been pressed.

6. These assessee's seven appeals ITA Nos. 2132 to 2138/Del/2019 are partly allowed. A copy of this common order be placed in the respective case files.

Order Pronounced in the Open Court on 11/02/2026.

Sd/-

(Naveen Chandra)
Accountant Member

Dated: 19/02/2026

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