

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

Before Sh. Satbeer Singh Godara, Judicial Member

ITA No. 9198/Del/2025 : Asstt. Year: 2018-19

Income Tax Officer, Ward-60(4), New Delhi-110002 (APPELLANT)	Vs	Azad Singh Ahlawat, 211, Sector-25, Part-II, HUDA, Panipat, Haryana-132103 (RESPONDENT)
PAN No. AYDPA1832B		

Assessee by: None

Revenue by : Sh. Manoj Kumar, Sr. DR

Date of Hearing: 29.01.2026	Date of Pronouncement: 29.01.2026
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ORDER

This Revenue's appeal for Assessment Year 2018-19 arises against the CIT(A)/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2025-26/1083217935(1) dated 02.12.2025, in proceedings u/s 147 r.w.s. 144 of the Income Tax Act, 1961 (in short "the Act").

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

3. Learned departmental representative vehemently argues during the course of hearing that the CIT(A)/NFAC has erred in law and on facts in restricting the Assessing Officer's action disallowing the assessee's entire bogus purchases of Rs.36,07,392/- sourced from M/s Soni Textiles to the extent of 15% thereof only in the impugned lower appellate discussion.

4. That being the clinching factual position, the Revenue could hardly dispute that 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 recently decided the instant issue of bogus purchases with divergent views as well. I thus find no illegality or irregularity in the CIT(A)/NFAC's lower appellate discussion restricting the impugned bogus purchase disallowance only to the extent of 15% in very terms. Rejected accordingly.

5. This Revenue's appeal is dismissed.

Order Pronounced in the Open Court on 29/01/2026.

Sd/-
(Satbeer Singh Godara)
Judicial Member

Dated: 26/02/2026

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR