

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

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.3340/Del/2025  
Assessment Year: 2018-19

Income Tax Officer, Ward-14(1), Delhi	<b>Vs.</b>	Rekha Thakral, G-39, II Floor, Kirti Nagar, New Delhi
<b>PAN: ADDPT3982A</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Sh. Yogeshwar Sharma, Sr. DR

Date of hearing	29.01.2026
Date of pronouncement	29.01.2026

**ORDER**

**PER SATBEER SINGH GODARA, JM**

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/250/2024-25/1074863203(1), dated 22.03.2025 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. She 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 restricting the Assessing Officer's action disallowing the assessee's entire bogus purchases of Rs.14,70,230/- sourced from M/s. Mudong Overseas to the extent of 6% thereof only in the impugned lower appellate discussion.

3. 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. We 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 6% in very terms. Rejected accordingly.

4. This Revenue's appeal is dismissed.

***Order pronounced in the open court on 29<sup>th</sup> January, 2026***

***Sd/-***  
**(MANISH AGARWAL)**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

Dated: 26<sup>th</sup> February, 2026.

*RK/-*

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi