



IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCHES "SMC", PUNE

BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.2824/PUN/2025  
Assessment Year : 2011-12

DCIT, Nashik	Vs.	Sudesna Arunkumar Dana Flat No.7-B, Digesh Tower, Balwant Nagar, Gangapur Road, Nashik - 422 013 Maharashtra PAN : ACZPD7637B
Appellant		Respondent

CO No.07/PUN/2026  
(Arising out ITA No.2824/PUN/2025)  
Assessment Year : 2011-12

Sudesna Arunkumar Dana Flat No.7-B, Digesh Tower, Balwant Nagar, Gangapur Road, Nashik - 422 013 Maharashtra PAN : ACZPD7637B	Vs.	DCIT, Nashik
Cross Objector		Appellant in the appeal

Assessee by	:	Shri Pramod S Shingte
Revenue by	:	Shri Dayanand Jawalikar
Date of hearing	:	12.03.2026
Date of pronouncement	:	29.04.2026

**आदेश / ORDER**

The captioned appeal filed by the Revenue and the Cross Objection by the assessee pertaining to A.Y. 2021-22 is directed against the order dated 01.09.2025 passed by Addl/JCIT(A) Panchkula arising out of Assessment Order dated 24.12.2018 passed u/s.143(3) r.w.s.147 of the Income Tax Act, 1961 (in short 'the Act').



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2. Revenue's sole grievance is that ld.CIT(A) erred in estimating the disallowance for alleged bogus purchases at Rs.2,16,393/- as against Rs.17,31,143/- made by the Assessing Officer.

3. Assessee has raised Cross Objection in support of the finding of ld.CIT(A) raising a ground that major portion of the alleged bogus purchases has already been offered to tax u/s.41(1) of the Act and therefore the disallowance is in the nature of double addition.

4. I have heard the rival contentions and perused the record placed before me. I observe that the assessee is an individual and declared income of Rs.13,38,741/- in the return for A.Y. 2011-12 furnished on 29.09.2011. Return has been processed u/s.143(1) of the Act. Thereafter, based on the information from Investigation Wing about the beneficiaries of fictitious sale and purchase of shell companies in Maharashtra VAT cases, notice u/s.148 of the Act issued and re-assessment proceedings u/s.143(3) r.w.s.147 of the Act were carried out. During the course of proceedings, ld. Assessing Officer took note of the purchases of Rs.17,31,143/- which was from the parties identified by the Investigation Wing as bogus bill providers. Though the assessee has contented that the purchases are genuine, sales are not in dispute, additions cannot be made based on third party statements and also the assessee has already offered the amount equivalent to Rs.9,98,998/- by writing off of the balances in the returns for A.Y. 2013-14 to A.Y. 2015-16, however, ld. Assessing Officer was not satisfied and made addition for the bogus purchases at Rs.17,31,143/- and assessed income at Rs.30,69,614/-.



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5. I note that when the assessee carried the matter before ld.CIT(A), on one hand ld.CIT(A) has taken note that the assessee has offered Rs.9,98,998/- as income u/s.41(1) of the Act in the subsequent period but disregarding the same, ld.CIT(A) making reference to judicial precedents has observed that since the sales are not in dispute and quantitative stock records are not doubted the entire purchases cannot be held as bogus and accordingly concluded the proceedings giving part relief to the assessee restricting the disallowance at Rs.2,16,393/-.

6. Before me, on one hand, the Revenue is contending to confirm the action of the Assessing Officer. On the other hand, ld. Counsel for the assessee supported the order of ld.CIT(A) and also referred to the income offered in the subsequent period. I observe that in the assessment order ld. Assessing Officer has not mentioned any detail about the party who has given the alleged bogus bills. Ld. Assessing Officer has only referred to the information received from the Investigation Wing but thereafter neither the details of the alleged party providing bogus bills is discussed nor there is any reference to any independent enquiry, if any, conducted by the Assessing Officer. Further, ld.CIT(A) on considering that the sales are not in dispute has estimated the disallowance at 12.5%. On due consideration of the facts and circumstances and also observing that books of account of the assessee are audited u/s.44AB of the Act, there is no independent enquiry by the Assessing Officer and that the assessee has *suo motu* offered major amount of the alleged purchases as income in the subsequent period, I fail to find any infirmity in the finding of ld.CIT(A) confirming the disallowance at Rs.2,16,393/-. Grounds of appeal raised by the Revenue are dismissed.



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7. The cross objection filed by the assessee is only in support of the finding of Id.CIT(A) and therefore the said cross objection is dismissed as 'Infructuous'.

8. In the result, the appeal of the Revenue as well as the cross objection of the assessee is dismissed.

Order pronounced on this 29<sup>th</sup> day of April, 2026.

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

पुणे / Pune; दिनांक / Dated : 29<sup>th</sup> April, 2026.

*Satish*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. **अपीलार्थी** / The Appellant.
2. **प्रत्यर्थी** / The Respondent.
3. The Pr. CIT concerned.
4. **विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,**  
**पुणे / DR, ITAT, "SMC" Bench, Pune.**
5. **गार्ड फ़ाइल** / Guard File.

**आदेशानुसार / BY ORDER,**

// True Copy //

Assistant Registrar,  
**आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.**