(2022) 03 DEL CK 0100

In the Delhi High Court

Case No : Income Tax Appeal No. 53 Of 2022

Pr. Commissioner Of Income Tax (Central)-2 APPELLANT

Vs

Ramesh Chand Goel RESPONDENT

Date of Decision : 16-03-2022

Acts Referred:

Citation : (2022) 03 DEL CK 0100

Hon'ble Judges : Manmohan, J;Dinesh Kumar Sharma, J

Bench : Division Bench

Advocate : Sanjay Kumar, Easha Kadian

Final Decision : Dismissed

Judgement

Manmohan, J

1. Present appeal has been filed challenging the order dated 30th September, 2020 passed by ITAT in ITA No. 3519/Del/2017 for the Assessment Year 2009-10.

2. Learned counsel for the Appellant states that ITAT has erred in law in deleting the addition of Rs.7,05,00,000/- made by Assessing Officer on account of bogus purchases. He states that ITAT has erred in not appreciating that the Assessing Officer had relied on the statement of Sh. Surendra Kumar Sharma, proprietor of M/s Ridhi Sidhi Enterprises, wherein he had stated that he had signed the opening form for bank accounts as well as bills issued to various traders as entries to be shown as purchases made by them. He states that the assessee had failed to establish the actual quantity received in respect of purchases from Sh. Surendra Kumar Sharma.

3. A perusal of the paper book reveals that the Commissioner Income Tax (Appeals) and ITAT have deleted the addition in dispute by following the decision of the ITAT in the case of Vijay Kumar Goel proprietor Mankey Lal Jagdish Prasad, who had made similar purchases from Sh.Surendra Kumar Sharma proprietor of M/s Ridhi Sidhi Enterprises for the Assessment Year 2009-2010. The

said decision has been upheld by Allahabad High Court in ITA No.289/2015.

4. Keeping in view the judgment of the Allahabad High Court as well as concurrent findings of both the Commissioner Income Tax (Appeals) and the ITAT, this Court finds no substantial question of law in the present appeal and the same is dismissed.