**आयकर अपीलीय अधिकरण, दिल्ली पीठें, नई दिल्ली**
**INCOME TAX APPELLATE TRIBUNAL, DELHI**
**BENCHES, NEW DELHI**

**BENCH: G**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**
**AND**
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

| **ITA 2969/DEL/2026**<br>(निर्धारण वर्ष/Assessment Year: **2022-23**) | | |
|---|---|---|
| **ANUPAMA GUPTA**<br>D-4/15 , LAL QUARTER, KRISHNA NAGAR, DELHI-110031, | **Vs.** | **ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 31, NEW DELHI**<br>DELHI-110002 |
| अपीलार्थी **Appellant** | | प्रत्यर्थी **Respondent** |
| | | |
| Permanent Account Number of Assessee**:** | | **AHVPG8132H** |

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| अपीलार्थी द्वारा/Appellant represented by: | **CA Suresh K. Gupta** |
| प्रत्यर्थी द्वारा/Respondent represented by: | **Shri Surbendu Thakur, Sr. DR** |

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| सुनवाई की तारीख / Date of conclusion of hearing: | **31-Aug-2026** |
| घोषणा की तारीख / Date of pronouncement: | **31-Aug-2026** |

## आदेश / ORDER

**PER SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER:**

This assessee's appeal for assessment year 2022-23, arises against the Commissioner of Income Tax (Appeals)-30 [in short, the "CIT(A)"], New Delhi's DIN and order no ITBA/APL/M/250/2025-26/1084009238(1) dated 23.12.2025 involving proceedings under section 144 r.w.s. 144B of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

Heard both the parties. Case file perused.

2. It emerges during the course of hearing that the assessee presses for his sole substantive ground on merits challenging both the learned lower authorities' action treating his purchases

of Rs. 50,95,033/- from different entities, treated as non-genuine/bogus ones as merely in the nature of providing accommodation entries. The assessment was completed u/s 144 r.w.s. 144B of the Act vide order dated 30.03.2024 whereby a disallowance/ addition of Rs. 50,95,033/- (20% of the total purchase claim of Rs. 2,54,75,168/-) was made and treated the said amount as bogus. Learned CIT(A)/NFAC has thereafter dismissed assessee's lower impugned order under challenge.

3. That being the case, both the parties vehemently reiterate their respective stands against and in support of the impugned bogus purchases disallowance. We wish to make it clear that there is no dispute in principle that the assessee is engaged in the business of trading in finished fabrics wherein possibility of assessee sourcing its purchases from unregistered dealers *per se* could not be altogether ruled out as well. And that his corresponding sales have nowhere been questioned in both the lower proceedings. This is further coupled with the fact that the learned lower authorities have accepted hi very purchase @ 75% in principle as well. 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.

4. Faced with these peculiar facts, it is deemed appropriate in the larger interest of justice that a *lumpsum* GP disallowance @ 1% of the assessee's alleged bogus purchases amounting to Rs. 50,950/- u/s 37 and not u/s 115BBE of the Act, would be just and proper. The assessee's

book entries are hereby rejected to the very extent. Necessary computation shall follow as per law.

No other ground or argument has been pressed.

5.. This assessee's appeal is partly allowed in above terms.

***Order pronounced in the open court on 31.08.2026.***

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| ***Sd/-*** | ***Sd/-*** |
| **SANJAY AWASTHI** | **SATBEER SINGH GODARA** |
| **ACCOUNTANT MEMBER** | **JUDICIAL MEMBER** |

Delhi
Dated: 11.11.2026
Pooja Mittal, Sr. PS
Copy to:

| | |
|---|---|
| 1 | **ANUPAMA GUPTA,**<br>**D-4/15 , LAL QUARTER, KRISHNA NAGAR,**<br>**DELHI-110031,**<br>**DELHI** |
| 2 | **ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 31, NEW DELHI,**<br>**ASSISTANT COMMISSIONER OF INCOME TAX, CENTRAL CIRCLE 31, NEW DELHI,**<br>**DELHI-110002, DELHI** |
| 3 | THE PCIT / CIT, |
| 4 | THE D.R., ITAT, DELHI BENCH |
| 5 | GUARD FILE |

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**ASSISTANT REGISTRAR /**
**SR. PRIVATE SECRETARY**
**I.T.A.T., DELHI**

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