

**IN THE INCOME TAX APPELLATE TRIBUNAL “F” BENCH, MUMBAI**  
**BEFORE SHRI RAJESH KUMAR, AM AND SHRI AMARJIT SINGH, JM**

आयकर अपील सं/ I.T.A. No.3763 & 3764/Mum/2019  
(निर्धारण वर्ष / Assessment Years: 2011-12 & 2012-13)

ACIT 18(3) R. No.609, 6 <sup>th</sup> Floor, Earnest House, Nariman Point, Mumbai-400021.	<b>बनाम/</b> Vs.	Vikas J. Solanki 101/102 D Plaza 3 <sup>rd</sup> Agiary Lane Zaveri Bazar, Mumbai- 400003.
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C. O. Nos. 54 & 55/Mum/2020

(Arising out of I.T.A. Nos.3764/Mum/2019 & 3763/Mum/2019)  
(निर्धारण वर्ष / Assessment Years: 2012-13 & 2011-12)

Vikas J. Solanki 101/102 D Plaza 3 <sup>rd</sup> Agiary Lane Zaveri Bazar, Mumbai- 400003.	<b>बनाम/</b> Vs.	ACIT 18(3) R. No.609, 6 <sup>th</sup> Floor, Earnest House, Nariman Point, Mumbai-400021.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAEPS4197A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Revenue by:	Ms. Usha Gaikwad (DR)
Assessee by:	Shri Suchek Achanliya (AR)

सुनवाई की तारीख / Date of Hearing: 14/01/2021  
घोषणा की तारीख /Date of Pronouncement: 11/02/2021

**आदेश / O R D E R**

**PER AMARJIT SINGH, JM:**

The revenue as well as assessee have filed the above mentioned appeal as well as cross-objection against the order dated 29.03.2019 passed by the Commissioner of Income Tax (Appeals) -29, Mumbai [hereinafter referred to as the “CIT(A)”] relevant to the A.Ys.2011-12 & 2012-13.

**ITA. NO.3763/Mum/2019 & C.O. NO. 55/Mum/2020**



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2. The revenue has filed the appeal bearing ITA. No.3763/Mum/2019 and the assessee has filed the cross-objection bearing no. 55/Mum/2020 against the order dated 29.03.2019 passed by the CIT(A)-29, Mumbai relevant to the A.Y. 2011-12. Since the common question of law and facts are involved, therefore, the appeal as well as cross-objection is being taken up together for adjudication for the sake of convenience.

3. The revenue has raised the following grounds: -

- "1 *Whether on the facts and circumstances of the case and in law, the Id. CIT(A) justified in restricting the disallowance to 4% of the alleged purchases of Rs.3,50,49,136/- against the addition of Rs.3,50,49,136/- made by the AO on account of Unexplained investment u/s 69C of the IT Act. 1961. ignoring the fact that credible information was received from the office of Director General of Income Tax (Investigation), Mumbai in respect of Search & Seizure action u/s 132 of the IT Act. 1961 conducted on Shri Jain Group?*
2. *Whether on the facts and circumstances of the case and in law, the Id. CIT(A) justified in restricting the disallowance to 4% of the alleged purchases of Rs.3,50,49,136/- ignoring the fact that, during the assessment proceedings, the assessee could not substantiate the transactions made with the concerns of Shri Jain Group?*
3. *The appellant prays that the order of the Ld. CIT(A) on the above grounds be set aside and that of AO be restored.*



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4. *The appellant craves leave to amend or alter any ground or add a new ground which may be necessary.”*

4. The assessee has raised the following cross-objection:-

- “1. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in not considering that the assumption of jurisdiction by the Ld. Assessing Officer is bad in law as the conditions laid down under the Act for initiating reassessment proceeding u/s 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') have not been fulfilled.*
2. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in not holding that the principles of natural justice have been violated as the Ld. Assessing Officer has placed reliance on a general statement which has lesser evidentiary value than the specific statement provided during the course of reassessment proceedings while making the additions to the income of the assessee.*
3. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in restricting the amount of addition of alleged bogus purchases to 4% of such purchases and not deleting the addition amount in its entirety in the face of the overwhelming evidence provided by the assessee to prove the genuineness of the alleged bogus purchase transactions.*



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4. *The Respondent craves to add, alter, classify, reclassify, delete or modify any of the above grounds of appeal and requests to consider each of the above grounds without prejudice to one another."*

5. The brief facts of the case are that the assessee filed its return of income on 27.09.2011 declaring total income to the tune of Rs.29,37,174/- for the A.Y.2011-12. The assessment of the assessee was reopened on the basis of the information received from the DGIT(Inv.), Mumbai in which it was conveyed that the assessee has taken the accommodation entries of bogus purchase from the concerns of Rajendra Jain Group. Notice u/s 148 of the act was issued by conveying the following reasons: -

*"Information has been received from the office of the Director General of Income tax (Investigation) Mumbai that the Investigation Wing has carried out Search & Seizure action u/s 132 of the Income tax Act, 1961 on Shri Jain Group, Sanjay Choudhary Group & Dharmichand Jain Group on 03.10.2013, who are leading accommodation entry providers operating in Mumbai, indulging in providing accommodation entries in the nature of accommodation bills for purchase, unsecured loan Share capitals, etc. The search & seizure action resulted in to conclusively proving that Shri Rajendra Jain Group, Sanjay Choudhary Group & Dharmichand Jain Group through a web of concerns run, operated and controlled by the group are engaged in providing accommodation entries in the nature of accommodation bills for purchase without supplying goods. Shri Rajendra Jain Group, Sanjay Choudhary Group & Dharmichand Jain Group in*



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*their statement recorded u/s 132(4) / 131 has admitted that they are providing only accommodation bills and not carrying out any genuine business activity through all the concerns controlled and managed by Rajendra Jain. The search 86 seizure action revealed that the assessee Shri Vikas Jayantilal Solanki, PAN AAEPS4197A, has taken accommodation entries for the purchase from the following concerns of the Rajendra Jain Group.*

Name of the bogus concern	Director/Partner of the bogus concern	PAN of the beneficiary	Name of the beneficiary	Amount
Maniprabha		AAEPS4197A	Vikas Jayantilal Solanki	1,77,92,384
Kangan	AADCK2552R	AAEPS4197A	Vikas Jayantilal Solanki	90,49,759
Dharam	AAFFD2692C	AAEPS4197A	Vikas Jayantilal Solanki	82,06,993
Total				3,50,49,136

**6.** The assessee submitted the reply dated 29.03.2017. The assessee also raised no objection for the reopening of the assessment. Thereafter, necessary notices u/s 143(2) & 142(1) of the Act were issued and served upon the assessee. The notice u/s 131 of the I. T. Act, 1961 was issued to Shri Dharmchand S. Jain who attended the office on 28.11.2017 and got his statement recorded. The relevant portion of the statement is hereby reproduced as under:-

*“Q. 11 As you have earlier stated that you know Mr. Vitals Solanki and used to have genuine business relation with the said party, then why you agreed to have provided the accommodation entries to the same in the statement recording provided during the search?*

*Ans : I was harassed again and again by the IT officials and was mentally tortured and was forcefully asked to admit that I through*



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*my companies provide accommodation entries in consideration of the commission @ 0.50% p.a. on the loan amount. At the, outset of the statement provided during search, I have clatteringly retracted my statement on 08.10.2013 and 15.01.2014.*

*Q.12 Do you wish to state anything else?*

*Ans : I would like to state that we had genuine business relation with M/ s Sangam Diamond and the goods La, cut and polished diamonds were genuinely supplied by me. I would also like to state that neither in nor my companies were involved in providing any kind of accommodation entries. On various intervals I was mentally harassed and tortured and was forcefully asked to commit the offence which was never committed by me. I would like to state that the forceful statement taken from me was retracted by me during the subsequent period"*

7. Thereafter the show-cause notice was issued stating therein that as to why an amount of Rs.3,50,49,136/- should not be treated as accommodation entries of bogus purchase and should not be treated as additional income u/s 69C of the I. T. Act, 1961. Thereafter, the assessee submitted the reply. The assessee also relied upon the statement of Shri Dharmchand S. Jain retracted on 05.10.2013. The AO relied upon the partial part of the said statement. The relevant portion is reproduced as under:-

*"Q.30 Are you import engaged in paper transactions in diamond trading and import.*



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*Ans. Yes. I confirm that my concerns viz. a) Maniprabha Impex Pvt. Ltd., b) Kangan Jewels Pvt. Ltd. & iii) Dharam Impex are engaged in paper transactions for the purpose of purchase bills, accommodation entries and on behalf of actual importer of diamonds.*

*I also confirm that these imports are settled in cash through Hawala transaction or by squaring of related concerns of foreign party in India.*

*Q.31. Do you issue bills/accommodation entries for a commission to various parties, who purchase diamonds in cash from undisclosed parties and need bills to show purchase against sales in their accounts?*

*Ans. Yes. My concerns are providing bills/accommodations entries for commission to few parties for their purchase account:*

*Q.32 Do you providing cheque/loan against cash from builders/persons dealing in real estate.*

*Ans. Yes, I confirm that my concerns are providing cheque/loan entries to only two builders/persons dealing in real estate against cash & they are:*

*(a) Vivek A. Shah, Mumbai*

*Q.33 Whether you are importing diamond on behalf of actual importer who does't want to show import in their books of account.*

*Ans. Yes, I confirm that my concerns are importing on behalf of actual importer and they actually take physical delivery of*



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*imported diamond without showing imports in their books of accounts.*

Sr. No.	Name of the exporter	Name of the importer	Name of the real importer (Parcel Receiver of physical diamond)
1	Himmat Jewellers LLC	a) Maniprabha Impex Pvt. Ltd. b) Dharma Impex c) M/s. Kangan Jewels Pvt. Ltd.	Himmat Jewellers, Surat
2	Tomar Diamond, Israel	a) Maniprabha Impex Pvt. Ltd. b) Dharma Impex. c) M/s. Kangan Jewels Pvt. Ltd.	Tomar Diamond, Surat

**8.** Shri Dharmchand S. Jain also gave the statement during the search action on 05.10.2013 u/s 132(4) of the Act vide affidavit dated 10.10.2013. The assessee's statement was also got recorded u/s 131 of the Act on 13.01.2014. The relevant portion is reproduced as under.:-

*“Q.2 Please confirm that the statement recorded u/s. 133A on oath during the course of survey action u/s. 133A on 04/05.10.2013 is true, correct to the best of your knowledge and belief. Further, confirm that the statement was given by you voluntarily, without any force, threat, coercion, inducement, promise or other undue influence.*

*Ans. Yes Sir, I confirm that the statement recorded u/s. 132(4) on oath during the course of search action u/s. 132 at my office on 04/05.10.2013 is true, correct to the best of my knowledge and belief. I also confirm that the statement was given by me voluntarily, without any force, threat, coercion, inducement, promise or other undue influence.*



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*Q.5 Please refer to Q. No. 30 of the statement recorded on oath on 04/05.10.2013, wherein you have provided the list of actual importers as per Annexure 8 of the statement. Please provide the further / more details in respect of the importers in the following format.*

<i>Name of the actual importer</i>	<i>Name of the firm/Co./concern</i>	<i>Address</i>	<i>PAN</i>	<i>Contact No. if any</i>

*Ans. The details of the importers are asunder:*

<i>Name of the actual importer</i>	<i>Name of the firm/concern</i>	<i>Address</i>	<i>PAN</i>	<i>Contact No. if any</i>
Jayesh Bhai	Himmat Jewellers			
Nimesh bhai	Tomar Diamond			

*Q.6 Please refer to Q. No. 30 of statement recorded on 04/05.10.2013, wherein you have explained nature of the business activities carried out by your concerns. Please confirm the same.*

*Ans. Yes, I do confirm the contents of answer to Q.No. 30 of the statement recorded on 04/05.10.2013. The modus operandi involved in our business as explained in detailed as under:*

*The diamonds are imported from outside India in the name of my company / proprietorship / HUF, but the actual order is placed by some other person. We (through our companies and various concerns) are merely doing the paper transactions instead of carrying out any real business of diamond trading. This is called Chopdeka Dhandha in common parlance, because books of accounts are called 'chopda' in Marwari language. We actually do business of maintaining 'books of accounts' only and do not do*



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*any actual trading of physical commodity i.e. diamonds. In this process, we actually earn commission on IMPORT OF GOODS which is our income and I incur expenses such as foreign exchange fluctuation gain / loss and other requisite expenditure. The commission on import of goods is very nominal and ranging between 0.05% to 0.10% on imports. The commission income has been shown as Gross Profit in my books and offered for taxation in the returns of income filed by my concerns from time to time. The step by step processes of transactions are as follows: -*

*Actual importers of rough diamonds approach us to import part of their diamonds through us (group companies/ concerns). These consignments are sent on credit by the suppliers in the names of our group concerns at the instance of the actual importer. On receipt of consignment, the real importer gets the delivery of diamonds after the same is cleared by Customs through CHA (Clearing House Agents) either from CHA himself or from us. Now stock of rough diamond imported in our books, the same are shown to have converted into cut and polished diamonds by way of two scenarios*

*The stock of rough diamond imported is shown to have sold on barter system through our commission companies and we receive stock of polished diamonds through commission companies. On receipt of such stock of cut and polished diamonds, we issue sales bills of polished diamonds to the various parties at the request of the actual importers. The actual importer arranges the sale proceeds from parties to whom sale bills were issued. Once sale*



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*proceeds are received, we make import remittance at the request of importer.*

*As regards the stock of rough diamond imported, we issue bills of rough diamonds to local purchasers. Similarly, we show purchase of polished diamonds from them to square up the transaction with these local parties. On receipt of such polished diamonds, thereafter we issue bills of polished diamonds to export parties at the request of actual importers. Actual importers arrange the sale proceeds from the parties to whom we have issued the bills and make import remittance at the request to actual importers.*

*(iii) In some instances, we give delivery to the actual importers and the stock of such rough diamonds are shown to have sold to other parties in market. On receipt of sale realization from the parties, we make import remittance. The movement of cash get settled through angadia, where the actual importers and the parties to whom we have issued the bills have accounts with angadias.*

*As regards loans and advances, we import goods on credit basis for longer period and we sale the goods on immediate payment basis. Therefore, we receive cheques immediately and use the same for giving loans. At the time of import remittance of such outstanding (first), we again import on longer period of credit basis (second), which was again sold immediately and payment received against such import (second) gets used for making import remittance (first). In this way we generate cheques for giving loans to various parties. We receive cash from loan parties against the cheque given to them. The cash is used to settle the accounts to*



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*whom we have sold the goods through angadia. We receive interest on such loan which we return it back in cash after deducting our commission @ 6.5% per annum on loan amount.*

*I further state that I received Sale Considerations immediately in some instances whereas, payment for import was to be made after availing longer period of credit. Therefore, I always have surplus funds which are known as circulating capital that I have used for giving above loans and advances to my family members and close friends from our group companies. We also export diamonds at the request of actual importers. These parties arrange actual stock of diamonds for export through us. We receive export proceeds on behalf of these Importers. Thereafter on receipt of export proceeds, we make import remittance at the instruction of importers. In this case export realisation is always arranged by the actual importers and thereafter we make import remittance.*

*Sir, here I want to state that I have given loans and advances to my family members. I have given these loans and advances against which I have not received any cash from them. Even some of them are squared up within short period of time. Details these loans and advances are asunder:*

- 1. Sonu T Jain ( wife of my brother )*
- 2. Trilokchand Jain ( my brother )*
- 3. Seema D Jain ( my wife )*

**9.** Thereafter, the considering the reply of the assessee as well as relevant documents and statement of Shri Dharmchand S. Jain, the AO disallowed the bogus purchase in sum of Rs.3,50,49,136/- and the total



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income of the assessee was assessed in sum of Rs.3,79,86,310/-. Subsequently, the assessee filed an appeal before the CIT(A) who restricted the addition to the extent of 4%. The revenue was aggrieved with the restriction of the addition to the extent of 4% and filed an appeal before us to raise the addition of full amount whereas the assessee has filed the cross-objection to delete the 4% addition confirmed by the CIT(A).

### **ISSUE NOS. 1 & 2 & CO**

**10.** Both the grounds are in connection with the restriction of the addition to the extent of 4% of the alleged bogus purchase in sum of Rs.3,50,49,136/- and cross-objection to delete the addition. Initially, the case of the assessee was reopened on the basis of the information received from the DGIT(Inv.), Mumbai in which it was conveyed that the assessee has taken the bogus purchases entries from the following three parties:-

Name of Party	Amount (Rs.)
M/s. Maniprabha Impex Pvt. Ltd.	1,77,92,384
M/s. Kangan Jewels Pvt. Ltd.	90,49,759
M/s. Dharam Impex	82,06,993
Total	3,50,49,136

**11.** The AO initially raised the addition to the extent of 100% of the bogus purchase in sum of Rs.3,50,49,136/-. The assessee filed an appeal before the CIT(A) who restricted the addition to the extent of 4% of the bogus purchase. The claim of the revenue is that the 100% of the bogus purchase is required to be added to the income of the assessee whereas the claim of the assessee is that the no addition is required to be raised in the income of the assessee. The case of the assessee was reopened on the basis



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of information received from the DGIT(Inv.), Mumbai in which it was conveyed that the assessee has taken the bogus purchase entries from the above mentioned parties. The total bogus purchase was in sum of Rs.3,50,49,136/-. After the receipt of information, the AO issued the notice u/s 131 of the Act to Shri Dharmchand S. Jain proprietor of the M/s. Maniprabha Impex Pvt. Ltd., M/s. Kangan Jewels Pvt. Ltd. and M/s. Dharam Impex who got recorded the statement on 28.11.2017 in which he stated that he was doing genuine business with the assessee and also produced the necessary documents in support of the claim. However, the assessee is claiming the purchases as genuine and also furnished the necessary documents. The CIT(A) relied upon the statement of Shri Dharmchand S. Jain proprietor of above mentioned three entities got recorded on 03.10.2013 which was retracted on 08.10.2013 and 15.01.2014 in connection with the M/s. Maniprabha Impex Pvt. Ltd., M/s. Kangan Jewels Pvt. Ltd. and M/s. Dharam Impex. The assessee produced the ITR which lies at page no. 45 of the paper book, copy of purchase invoices which lies at page no. 46 to 53 of the paper book, Account confirmation which lies at page no. 54 to 57 of the paper book, Bank statement of Maniprabha Impex Pvt. Ltd. which lies at page no. 58 to 71 of the paper book and Affidavit executed by Dharmchand S. Jain in which he specifically made the statement of oath that all the transactions are genuine. The affidavit speaks about the information of invoices number, bank statement, payment through cheques etc. Undoubtedly, these documents have also been furnished separately mentioned above. Accordingly, in connection with the M/s. Kangan Jewels Pvt. Ltd, the ITR return was produced which lies at page no. 74 of the paper book, copy of purchase



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invoices which lies at page no.75 to 80 of the paper book, account confirmation which lies at page no. 81 to 83 of the paper book, Bank statements of Kangan Jewels Pvt. Ltd. which lies at page no. 84 to 90 of the paper book and affidavit which lies at page no. 91 to 92 of the paper book. The necessary documents in connection with the M/s. Dharam Impex was also produced. The income tax return (ITR) lies at page no. 93 of the paper book, copy of purchase invoices lies at page no. 94 to 98 of the paper book. Account confirmation lies at page no. 99 to 101 of the paper book, bank statement of M/s. Dharam Impex lies at page no. 102 to 109 of the paper book and affidavit lies at page no. 110 to 111 of the paper book. In support of these facts, the assessee also produced his bank statement duly reflecting payment through cheque which lies at page no. 112 to 140 of the paper book. The statement on oath of Dharmichand S. Jain recorded u/s 131 of the I. T. Act, 1961 on 28.11.2017 which lies at page no. 141 to 144 of the paper book. One to one mapping of purchase & corresponding sale transaction which lies at page no. 145 of the paper book. In brief, after the receipt of information in connection with the bogus purchase, the AO issued the notice to the concern three said entities alleged to have bogus purchase entries provided by Shri Dharmchand S. Jain whose statement was recorded on 28.11.2017 u/s 131 of the Act. The statement is hereby reproduced as under.:-

*“Information has been received from the office of the Director General of Income tax (Investigation) Mumbai that the Investigation Wing has carried out Search & Seizure action u/s 132 of the Income tax Act, 1961 on Shri Jain Group, Sanjay Choudhary Group & Dharmichand Jain Group on 03.10.2013,*



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*who are leading accommodation entry providers operating in Mumbai, indulging in providing accommodation entries in the nature of accommodation bills for purchase, unsecured loan Share capitals, etc. The search & seizure action resulted in to conclusively proving that Shri Rajendra Jain Group, Sanjay Choudhary Group & Dharmichand Jain Group through a web of concerns run, operated and controlled by the group are engaged in providing accommodation entries in the nature of accommodation bills for purchase without supplying goods. Shri Rajendra Jain Group, Sanjay Choudhary Group & Dharmichand Jain Group in their statement recorded u/s 132(4) / 131 has admitted that they are providing only accommodation bills and not carrying out any genuine business activity through all the concerns controlled and managed by Rajendra Jain. The search & seizure action revealed that the assessee Shri Vikas Jayantilal Solanki, PAN AAEPS4197A, has taken accommodation entries for the purchase from the following concerns of the Rajendra Jain Group.*

Name of the bogus concern	Director/Partner of the bogus concern	PAN of the beneficiary	Name of the beneficiary	Amount
Maniprabha		AAEPS4197A	Vikas Jayantilal Solanki	1,77,92,384
Kangan	AADCK2552R	AAEPS4197A	Vikas Jayantilal Solanki	90,49,759
Dharam	AAFFD2692C	AAEPS4197A	Vikas Jayantilal Solanki	82,06,993
Total				3,50,49,136

**12.** After recording the said statement and necessary documents produced before the AO, the AO relied upon the statement of the said person i.e. Shri Dharmchand S. Jain which was recorded on 05.10.2013. However, the same was retracted. The documents relied upon by parties



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were not considered. The documents related to M/s. Maniprabha Impex Pvt. Ltd., M/s. Kangan Jewels Pvt. Ltd. and Dharm Impex have been produced and discussed above which were duly corroborated with the bank statement of the assessee lies at page no. 112 to 140 of the paper book. There is no plausible explanation that as to why the statement of Shri Dharmchand S. Jain recorded u/s 131 of the Act dated 28.11.2017 was not properly considered. This statement was specific in connection with the transactions in question. The statement of Shri Dharmchand S. Jain was considered which was general in nature and got recorded in the year of 2013. There should be cogent and convincing evidence on record to make the addition on record. When the person who sold the article have made the statement before the AO in pursuance of notice to the fact that he did not provide any accommodation entry then there should be sufficient evidence on record to decline the evidence adduced by assessee as well as by seller if any. Confirmation of all relevant record is on the file. Taking into account all the facts and circumstances, we are of the view that the finding of the CIT(A) is not justifiable and in accordance with law, therefore, we set aside the finding of the CIT(A) under challenge and delete the addition. Accordingly, the appeal of the revenue is hereby dismissed and cross-objection of the assessee is hereby allowed.

In the result, appeal filed by the revenue is hereby dismissed and the cross-objection filed by assessee is hereby allowed.

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**13.** The facts of the present case are quite similar to the facts as discussed above while deciding in ITA. No.3763/M/2019 and cross-objection no.55/M/2020, therefore, there is no need to repeat the same. However, the figure is different. The finding given above while deciding the ITA. No.3763/M/2019 and cross-objection no.55/M/2020 is quite applicable to the facts of the present case also as mutatis and mutandis. Accordingly, we dismiss the appeal of the revenue bearing ITA. No.3764/Mum/2019 and allowed the cross-objection 54/Mum/2020.

**14.** In the result, the appeal filed by the revenue is hereby dismissed and cross-objection filed by the assessee is hereby allowed.

Order pronounced in the open court on 11/02/2021

Sd/-  
(RAJESH KUMAR)

लेखा सदस्य / ACCOUNTANT MEMBER  
मुंबई Mumbai; दिनांक Dated : 11/02/2021  
Vijay Pal Singh (Sr. PS)

Sd/-  
(AMARJIT SINGH)

न्यायिक सदस्य/JUDICIAL MEMBER

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**उप/सहायक पंजीकार / (Dy./Asstt. Registrar)**  
**आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai**