

VADDANAHAL: In this 12 June 2009 ruling, Kar HC has affirmed ITAT and CIT-A order (dismissed assessee's appeal) for addition made by Assessing Officer on account of sale to sister concern at low rate, based on

a) faulty accounts maintained - section 145 invoked

b) purchase and sale bills not submitted accurately

c) absence of evidence to prove quality of goods sold to sister concern was inferior.....