

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B" KOLKATA**

Before **Shri N.V.Vasusdevan, Judicial Member** and
Shri Waseem Ahmed, Accountant Member

ITA No.1888/Kol/2013
Assessment Year :2005-06

DCIT, Circle-4, P7, Chowringhee Square, Kolkata- 700 069	V/s.	M/s Madhu Jayanti International Ltd. 46, B.B.Ganguly St., 3 rd , Floor, Kolkata-700 012 [PAN No AABCM 7502 R]
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri Rajat Kr. Kureel, JCIT, Sr-DR
प्रत्यर्थी की ओर से/By Respondent	Shri Akash Mansinka, AR
सुनवाई की तारीख/Date of Hearing	03-03-2016
घोषणा की तारीख/Date of Pronouncement	11-03-2016

आदेश /O R D E R

PER Waseem Ahmed, Accountant Member:-

This appeal by the Revenue is against the order of Commissioner of Income Tax (Appeals)-IV, Kolkata in appeal No.190/CIT(A)-IV/2008-09 dated 04.03.2013. Assessment was framed by ACIT, Circle-4, Kolkata u/s 143(3)/147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 12.12.2008 for assessment year 2005-06. Grounds raised by Revenue are as under:-

"1. Whether on the facts and circumstances of the case the Id. CIT(A) has justified in law in allowing the benefit of deduction u/s. 10B of the Act to the assessee when the assessee is engaged in blending of tea without manufacturing any new item.

2. Whether processing of tea can be considered as "manufacturing" for the purpose of section 10A/10B of the IT Act for this AY when the word "processing" has been deleted from the definition of manufacturing w.e.f. 01.04.2001."

Shri Akash Mansinka, Ld. Authorized Representative appearing on behalf of assessee and Shri Rajat Kr. Kureel, Ld. Departmental Representative appearing on behalf of Revenue.

2. At the outset, it was observed that Assessing Officer has made disallowance of the deduction claimed u/s 10B of the Act on account of holding the activity of "blending of tea" as not manufacturing. However the Ld. AR brought to our notice the decision of Special Bench of this Tribunal in assessee's own case in **ITA No 1643/Kol/2007** dated 20.07.2012 for assessment year 2004-05 whereby it was held that the activity of blending of tea as manufacturing and consequently the deduction u/s. 10B of the Act was allowed in favour of assessee. On the contrary, Ld. DR vehemently relied on the orders of authorities below.

3. We have heard rival submissions of both the parties and perused the materials available on record. Before us Ld. AR submitted paper book which is running pages from 1 to 287. We find that in assessee's own case in ITA No. 1643/Kol/2007 (supra) the Special Bench has decided this issue in favour of assessee and against Revenue. Taking a consistent view, in assessee's appeal in ITA No. 1643/Kol/2007 (supra) we dismiss this ground raised by Revenue accordingly.

4. **In the result, appeal of Revenue is dismissed.**

Order pronounced in the open court 11/03/2016

Sd/-
(N.V.Vasudevan)
(Judicial Member)
Kolkata,
*Dkp

Sd/-
(Waseem Ahmed)
(Accountant Member)

दिनांक:- 11/03/2016 कोलकाता ।

आदेश की प्रतिलिपि अग्रहित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-DCIT, Circle-4, P7, Chowringhee Square, Kolkata-69
2. प्रत्यर्थी/Respondent-M/s Madhu Jayanti International Ltd.46, B.B. Ganguly, Street 3rd, Floor, Kolkata-12
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata 4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata 6. गार्ड फाइल / Guard file

By order/आदेश से,

/True Copy/

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।