

**IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH “B”, PUNE**

**BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

Sl. No.	ITA No./Co.No.	Name of Appellant	Name of Respondent	Asst. Year
<b>Heard on 12-03-2019</b>				
1	308/PUN/2018	Majalgaon Sahakari Sakhar Karkhana Ltd. A/P. Sundarnagar, Tal. Majalgaon, Dist Beed – 431 131 PAN :AAABM0171G	ACIT, Circle-3, Aurangabad	2013-14
2-4	985/PUN/2013 951/PUN/2014 1252/PUN/2014	ACIT, Circle-2, Aurangabad	Majalgaon Sahakari Sakhar Karkhana Ltd. A/P. Sundarnagar, Tal. Majalgaon, Dist Beed – 431 131 PAN :AAABM0171G	2008-09 2009-10 2010-11
5-6	1114/PUN/2012 1115/PUN/2012	ACIT, Circle-1, Kolhapur	Shri Chhatrapati Shahu Sahakari Sakhar Karkhana Ltd. Shrimant Jaysingrao Ghatage Bhavan, Mal Bunglow, Tal. Kagal, Dist. Kolhapur PAN : AAAAS1032M	2007-08 2008-09
7-10	1419/PUN/2011 1420/PUN/2011 1421/PUN/2011 1422/PUN/2011	Loknete Balasaheb Desai Sahakari Sakhar Karkhana Ltd., Daulatnagar, Marali, Tal. Patan, Dist. Satara PAN : AAAAB0362K	ACIT, Satara Circle, Satara	1990-91 1995-96 1998-99 2000-01
11-12	1682/PUN/2012 2607/PUN/2012	Loknete Balasaheb Desai Sahakari Sakhar Karkhana Ltd., Daulatnagar, Marali, Tal. Patan, Dist. Satara PAN : AAAAB0362K	DCIT, Satara Circle, Satara	2008-09 2009-10

13	2601/PUN/2012	Loknete Baburao Patil SSK Ltd., P.O. Laxminagar, Post. Angar, Dist. Solapur PAN : AAACL6834E	ITO, Ward-1(1), Solapur	2009-10
14	583/PUN/2011	PD. DR. Vithalrao Vikhe Patil Sahakari Sakhar Karkhana Ltd., At Post. Pravaranagar, Tal. Rahata Dist. Ahmednagar – 413712 PAN : AAAAP0848A	ACIT (OSD), Ahmednagar	1999-00
15	317/PUN/2016	ACIT, Latur	Dr. Babasaheb Ambedkar Sahakari Sakhar Karkhana Ltd., Arvindnagar, A/P. Keshegaon, Tal & Dist. Osmanabad PAN : AAAAD0955E	2011-12
16	446/PUN/2012	Gadhinglaj Taluka Sahakari Sakhar Karkhana Ltd., Harli, Tal. Gadhinglaj, Dist. Kolhapur PAN : AAAAG0574A	ITO, Ward-1(3), Ichalkaranji	2000-01
17	1702/PUN/2012	Makai Sahakari Sakhar Karkhana Ltd., Bilarwadi (Jinti), Tal. Karmala, Dist. Solapur PAN : AAAAS6100N	ACIT, Circle-1, Solapur	2008-09
18	2123/PUN/2012	ACIT, Circle-2, Sangli	Manganga Sah. Sakhar Karkhana Ltd., A/P. Sonarsiddhnagar, Tal. Adpadi, Dist. Sangli PAN : AAAAM1794J	2007-08
19-22	548/PUN/2011 640/PUN/2015 641/PUN/2015 2556/PUN/2016	Kadwa SSK Ltd., Rajaramnagar, Materewadi, Dindori, Nashik – 422 209 PAN : AAAAK1052F	ACIT, Circle-1, Nashik DCIT, Circle-1, Nashik	2002-03 2010-11 2011-12 2012-13

23 -24	553/PUN/2011 1631/PUN/2011	JCIT (OSD), Circle-1, Nashik DCIT, Circle-1, Nashik	Kadwa SSK Ltd., Rajaramnagar, Materewadi, Dindori, Nashik – 422 209 PAN : AAAAK1052F	2002-03 1998-99
25-26	846/PUN/2012 847/PUN/2012	DCIT, Circle-2, Sangli	Rajarambapu Patil SSK Ltd., Post. Sakharale, Islampur, Tal. Walwa, Dist. Sangli PAN : AAAAR0790D	2007-08 2008-09
27	1837/PUN/2012	Rajarambapu Patil SSK Ltd., Post. Sakharale, Islampur, Tal. Walwa, Dist. Sangli PAN : AAAAR0790D	DCIT, Circle-2, Sangli	2009-10
28	2608/PUN/2012	Kisanveer Satara SSK Ltd. Kisanveernagar, Tal. Wai, Dist. Satara PAN : AAAAK 0947M	ITO, Ward-4, Satara	2009-10
29	1506/PUN/2014	ACIT, Ahmednagar Circle, Ahmednagar	Kopergaon Sahakari Sakhar Karkhana Ltd. Gautamnagar, PO. Kolpewadi, Tal. Kopergaon, Dist. Ahmednagar PAN : AAATT3070H	2003-04
30-31	1645/PUN/2011 686/PUN/2014	Kopergaon SSK Ltd. Now known as Karmaveer Shankarrao Kale Sahakari Sakhar Karkhana Ltd., PO. Kolpewadi, Tal. Kopergaon, Dist. Ahmednagar PAN : AAATT3070H	DCIT, Ahmednagar Circle, Ahmednagar  ACIT, Ahmednagar Circle, Ahmednagar	1998-99 2003-04
32	1615/PUN/2012	Karmyogi Shankarraoji Patil Sahakari Sakhar Karkhana Ltd., A/P. Bhavaninagar, Tal. Indapur, Dist. Pune PAN : AAAAI0225N	DCIT, Circle-1(2), Pune	2008-09

33-34	2139/PUN/2012 2372/PUN/2012	DCIT, Circle-1, Kolhapur	Kumbhi Kasari Sahakari Sakhar Karkhana Ltd., Kuditre, Tal. Karveer, Dist. Kolhapur PAN : AAAAK0363M	2006-07 1989-90
35	1442/PUN/2012	ACIT, Circle-1, Kolhapur	Sadashivrao Mandlik Kagal Taluka Sahakari Sakhar Karkhana Ltd., A/P. Sadashiv Nagar, Tal. Kagal, Dist. Kolhapur PAN : AAAAK1300Q	2007-08
36-37	558/PUN/2012 559/PUN/2012	DCIT, Pune	Bhima Shankar Sahakari Sakhar Karkhana Ltd., Dattatray Nagar, Pargaon Tarphe, Avasari Bk Tal. Ambegaon, Dist. Pune PAN : AAAAB0949G	2007-08 2007-08
38	2268/PUN/2014	ACIT, Circle-14, Pune	Bhima Shankar Sahakari Sakhar Karkhana Ltd., A/P. Madhukarnagar (Patas) Tal. Daund, Dist. Pune PAN : AAATB1781B	2008-09
39	283/PUN/2012	Bhima Shankar Sahakari Sakhar Karkhana Ltd., A/P. Dattatraynagar, Tal. Ambegaon, Dist. Pune PAN : AAAAB0949G	ACIT, Circle-1(1), Pune	2007-08
40	2276/PUN/2014	Bhima Sahakari Sakhar Karkhana Ltd., A/P. Madhukarnagar (Patas) Tal. Daund, Dist. Pune PAN : AAATB1781B	DCIT-1(1), Pune	2011-12

41	1165/PUN/2016	Bhima Sahakari Sakhar Karkhana Ltd., A/P. Madhukarnagar (Patas) Tal. Daund, Dist. Pune PAN : AAATB1781B	ITO, Ward-14(4), Pune	2012-13
42-44	1045/PUN/2013 1046/PUN/2013 1047/PUN/2013	Bhaurao Chavan Sahakari Sakhar Karkhana Ltd., Laxminagar, Degaon-Yelegaon Tal. Ardhpur, Dist. Nanded PAN : AAAAB0959Q	ACIT, Circle-3, Nanded DCIT, Circle-3, Nanded	2006-07 2008-09 2009-10
45-47	1005/PUN/2013 1006/PUN/2013 1007/PUN/2013	DCIT, Circle-3, Nanded	Dr. Babasaheb Ambedkar Co-op. Sugar Factory, Keshegaon, Dist. Osmanabad PAN : AAAAD0955E	2007-08 2008-09 2009-10
48	1207/PUN/2011	ACIT, Circle-2, Aurangabad	Shri Gajanan Sahakari Sakhar Karkhana Ltd., Sonaji Nagar, Rajuri, Dist. Beed PAN : 4003AX1809	1999-00
49-50	1020/PUN/2013 1021/PUN/2013	DCIT, Circle-3, Nanded	Jaishivshankar Sahakari Sakhar Karkhana Ltd., Shesh Nagar, Manjari, Tal. Mukhed Dist. Nanded PAN : AABCJ0834F	2007-08 2009-10
51-52	538/PUN/2009 374/PUN/2013	DCIT, Circle-2, Kolhapur	Shri Chhatrapati Rajaram Sahakari Sakhar Karkhana Ltd., S.No.69, E-Ward, Kasaba Bawada, Kolhapur PAN : AAAAS4219A	2006-07 2009-10
53-54	65/PUN/2014 174/PUN/2012	ACIT, Circle-2, Aurangabad	Jai Bhavani Sahakari Sakhar Karkhana Ltd., Shivaji nagar Gadhi, Tal. Georai, Beed PAN : AAAAJ0612L	2007-08 1999-00

55-56	2182/PUN/2012 2183/PUN/2012	Jawahar Shetkari Sahakari Sakhar Karkhana Ltd., Hupari, Shri Kallappa Awadenagar, Hupari- Yalgud, Tal. Hatkanangale, Dist. Kolhapur – 416203 PAN : AAAAJ0571C	DCIT, Ichalkaranji Circle, Ichalkaranji	2007-08 2009-10
57-63	680/PUN/2011 1268/PUN/2011 1269/PUN/2011 850/PUN/2014 851/PUN/2014 852/PUN/2014 853/PUN/2014	Dr. Baburao Bapuji Tanpure Sahakari Sakhar Karkhana Ltd. Shrividya Nagar, Post. Rahuri Factory, Tal. Rahuri Dist. Ahmednagar PAN : AAAAD1287F	ACIT(OSD), Ahmednagar DCIT, Ahmednagar Circle, Ahmednagar	1999-00 1993-94 1994-95 2001-02 2005-06 2009-10 2010-11
64-65	994/PUN/2014 995/PUN/2014	ACIT, Ahmednagar Circle, Ahmednagar	Dr. Baburao Bapuji Tanpure Sahakari Sakhar Karkhana Ltd. Shrividya Nagar, Post. Rahuri Factory, Tal. Rahuri Dist. Ahmednagar PAN : AAAAD1287F	2001-02 2005-06
66	1272/PUN/2015	ACIT, Ahmednagar Circle, Ahmednagar	Shri Dnyaneshwar Sahkari Sakhar Karkhana Ltd., At Dnyaneshwar Nagar Post Bhende, Tal. Newasa Dist. Ahmednagar – 414 605 PAN : AAAAS4092H	2004-05
67-71	180/PUN/2011 181/PUN/2011 182/PUN/2011 183/PUN/2011 263/PUN/2012	Shri Dnyaneshwar Sahkari Sakhar Karkhana Ltd., At Dnyaneshwar Nagar Post Bhende, Tal. Newasa Dist. Ahmednagar – 414 605 PAN : AAAAS4092H	DCIT, Ahmednagar Circle, Ahmednagar  ACIT (OSD) Ahmednagar Circle, Ahmednagar  DCIT, Spl Range-2, Aurangabad	2001-02 2000-01 1999-00 1994-95 2007-08

72	265/PUN/2011	Ghodganga Sahakari Sakhar Karkhana Ltd., Raosaheb Nagar, Nhavare, Tal. Shirur, Dist. Pune – 412211 PAN : AAAAG03561	ITO, Range-2, Pune	1998-99
73	763/PUN/2013	DCIT, Circle-1(2), Pune	Ghodganga Sahakari Sakhar Karkhana Ltd., Raosaheb Nagar, Nhavare, Tal. Shirur, Dist. Pune – 412211 PAN : AAAAG03561	1999-00
74	1168/PUN/2015	ACIT, Ahmednagar Circle, Ahmednagar	Kukadi Sahkari Sakhar Karkhana Ltd., A/P. Pimpalgaon Pisa, Tal. Shrigonda, Dist. Ahmednagar- 413703 PAN : AAATK3702B	2011-12
75-76	829/PUN/2015 2547/PUN/2012	Kukadi Sahkari Sakhar Karkhana Ltd., A/P. Pimpalgaon Pisa, Tal. Shrigonda, Dist. Ahmednagar- 413703 PAN : AAATK3702B	ACIT, Ahmednagar Circle, Ahmednagar	2011-12 2009-10
77-79	262/PUN/2011 129/PUN/2012 128/PUN/2012	Purna SSK Ltd., Basmatnagar, Dist. Hongoli-431512 PAN : AAAAP0899B	ACIT, Special Range- 2, Aurangabad DCIT, Special Range- 2, Aurangabad	1998-99 1999-00 1994-95
80-86	483/PUN/2014 1229/PUN/2013 1230/PUN/2013 1231/PUN/2013 296/PUN/2012 297/PUN/2012 573/PUN/2011	ACIT, Circle-1, Aurangabad	Purna Sahakari Sakhar Karkhana Ltd., Tq. Basmathnagar, Dist. Hingoli PAN : AAAAP0899B	2006-07 2007-08 2008-09 2009-10 1999-00 1994-95 1998-99
87-90	488/PUN/2014 489/PUN/2014 490/PUN/2014 1015/PUN/2013	DCIT, Circle-3, Nanded	Manjra Shetkari Sah. Karkhana Ltd., At Post. Vilas Nagar, Ta. Dist. Latur PAN : AAAAM1527D	2000-01 2002-03 2006-07 2009-10

91-92	1050/PUN/2013 1051/PUN/2013	Manjra Shetkari Sah. Karkhana Ltd., At Post. Vilas Nagar, Ta. Dist. Latur PAN : AAAAM1527D	DCIT, Circle-3, Nanded  Jt. CIT, Spl. Range-3 Nanded	2008-09 2009-10
93	1271/PUN/2012	The Malegaon Sahakari Sakhar Karkhana Ltd., A/P. Shivanagar, Tal. Baramati, Dist. Pune PAN : AAATT2982L	DCIT, Circle-7, Pune	2008-09
94	325/PUN/2016	ACIT, Circle-3, Aurangabad	NSL Sugar Ltd. (Formerly Jay Mahesh Sugar Industries Ltd.), Pawarwadi, Tq. Majalgaon, Dist. Beed – 431 131 PAN : AACFJ7975R	2009-10
95-96	1584/PUN/2014 1585/PUN/2014	Agasti Sahakari Sakhar Karkhana Ltd., Post Akole, Taluka Akole Dist. Ahmednagar- 422601 PAN :AAAAA1262B	DCIT, Ahmednagar Circle, Ahmednagar	2007-08 2008-09
97-98	1666/PUN/2014 1667/PUN/2014	ACIT, Ahmednagar Circle, Ahmednagar	Agasti Sahakari Sakhar Karkhana Ltd., A/P. Agastinagar Taluka Akole Dist. Ahmednagar- 422601 PAN :AAAAA1262B	2007-08 2008-09
<b>Heard on 13-03-2019</b>				
99	2083/PUN/2012	Shri Pandurang Sahakari Sakhar Karkhana Ltd., A/P. Shreepur, Tal. Malshiras, Dist. Solapur PAN : AAATS5264J	ACIT, Circle-1, Solapur	2009-10

100	989/PUN/2013	DCIT, Circle-3, Nanded	Shri Vithal Sahkari Sakhar Karkhana Limited, Omerga, Dist. Osmanabad PAN : AAAAS4776Q	2009-10
101	2599/PUN/2012	Shree Shankar SSK Ltd., Sadashivnagar, Tal. Malshiras Dist. Solapur – 413111 PAN :AAAAS3735M	ACIT, Circle-1, Solapur	2009-10
102	349/PUN/2011	Shirpur Shetkari Sahakari Sakhar Karkhana Limited, A/P. Shivajinagar, Dahiwad, Tal. Shirpur, Dist. Dhule PAN : AAAAS1058H	JCIT, Spl. Range-1, Nashik	1997-98
103	2598/PUN/2012	Sahakar Maharshi Shankarrao Mohite Patil SSK Ltd., Akluj, Dist. Solapur -413118 PAN : AAAAS3736J	ACIT, Circle-1, Solapur	2009-10
104-105	988/PUN/2014 989/PUN/2014	The Sanjivani (Takil) Sahakari Sakhar Ltd., Sahajanandnagar, Shingnapur, Tal. Kopargaon, Dist. Ahmednagar PAN : AAAAT3291R	DCIT, Ahmednagar Circle, Ahmednagar	2007-08 2010-11
106	2605/PUN/2012	Vithalrao Shinde Patil SSK. Ltd., PO Gangamai Nagar, Tal. Madha, Dist. Solapur PAN :AAAAM1644B	ACIT, Circle-1, Solapur	2009-10
107	2457/PUN/2012	Shri Vithal Sahakari Sakhar Karkhana Ltd., A/P. Venunagar, Gurusale, Tal. Pandharpur, Dist. Solapur PAN : AAAAS3892H	ACIT, Circle-1, Solapur	2009-10

108-111	575/PUN/2011 96/PUN/2012 97/PUN/2012 98/PUN/2012	ACIT, Circle-3, Nanded	Terna Shetkari Sahakari Sakhar Karkhana Ltd., Terna Nagar, Dhoki, Dist. Osmanabad	1999-00 2001-02 1995-96 1992-93
112-113	2610/PUN/2016 2611/PUN/2016	Shri Vridheshwar Sahakari Sakhar Karkhana Ltd., A.P. Adinathnagar, Tal. Pathardi, Dist. Ahmednagar- 414102 PAN : AABCV0782E	ITO, Ward-4, Ahmednagar	2012-13 2013-14
114	1117/PUN/2012	ACIT, Circle-1, Kolhapur	Shri Dudhaganga Vedganga Sahakari Sakhar Karkhana Ltd., A/P.Bidri, Tal. Kagal, Dist. Kolhapur PAN : AAAAS3732N	2008-09
115	90/PUN/2017	Dr. Babasaheb Ambedkar SSK Ltd., Arvindnagar, Keshegaon, Tal. & Dist. Osmanabad-413506 PAN : AAAAD0955E	ACIT, Latur Circle, Latur	2012-13
116	980/PUN/2013	ACIT, Circle-1, Aurangabad	Vaidyanath Sant Eknath Sakhar Udyog, At. Eknath Nagar, Paithan Road, Tq. Paithan, Dist. Aurangabad PAN : AAGFV6446H	2009-10
117	735/PUN/2016	Vaidyanath Sant Eknath Sakhar Udyog, C/o. Vaidyanath Sahakari Sakhar Karkhana At Post. Pangri Tal. Parli-431515 Dist. Beed PAN : AAGFV6446H	DCIT, Circle-1, Aurangabad	2012-13

118-119	1464/PUN/2009 984/PUN/2013	ACIT, Circle-2, Aurangabad	M/s. Vaidyanath Sahakari Sakhar Karkhana Limited At Pangri, Tq. Parli (V), Dist. Beed PAN : AAAAV0304P	2006-07 2009-10
120	1223/PUN/2016	DCIT, Latur Circle, Latur	Vikas Sahakari Sakhar Karkhana Limited Vaishali Nagar, Nivi, Tq. Latur, Dist. Latur- 413531 PAN : AAAATV2893E	2011-12
121	702/PUN/2012	Ajinkyatara Sahakari Sakhar Karkhana Limited A/P. Shahunagar, Shendra Tal. & Dist. Satara PAN : AAAAA0510E	DCIT, Satara Circle, Satara	2008-09
122	1041/PUN/2015	Shri Sant Kurmadas Sahakari Sakhar Karkhana Limited, Ganpatrao Sathenagar, Padsali, Tal. Madha, Dist. Solapur-413208 PAN :AAAAS6020M	ACIT, Circle-1, Solapur	2011-12
123	2145/PUN/2012	Shri Tatyasaheb Kore Warana Sahakari Sakhar Karkhana Ltd., A/P. Warananagar, Tal. Panhala, Dist. Kolhapur- 416113 PAN :AAAAT3108M	ACIT, Circle-1, Kolhapur	2009-10
124-126	2141/PUN/2012 205/PUN/2012 599/PUN/2012	DCIT, Circle-1, Kolhapur  ACIT, Circle-1, Kolhapur	Shri Tatyasaheb Kore Warana Sahakari Sakhar Karkhana Ltd., A/P. Warananagar, Tal. Panhala, Dist. Kolhapur-416113 PAN :AAAAT3108M	2009-10 2007-08 2008-09

127-128	244/PUN/2013 245/PUN/2013	ACIT, Circle-2, Sangli	Vishwasrao Naik Sahakari Sakhar Karkhana Ltd., A/P. Yashwantnagar, Tal. Shirala, Dist. Sangli PAN : AAAAV0215B	2006-07 2009-10
129-130	2526/PUN/2012 2604/PUN/2012	Vishwasrao Naik Sahakari Sakhar Karkhana Ltd., Yashwantnagar, Chikhali, Tal. Shirala, Dist. Sangli PAN : AAAAV0215B	DCIT, Circle-2, Sangli	2009-10 2006-07
131-134	831/PUN/2014 2455/PUN/2012 903/PUN/2012 1174/PUN/2016	The Shrigonda Sahakari Sakhar Karkhana Ltd., A/P. Shrigonda Factory, Tal. Shrigonda Dist. Ahmednagar PAN : AAAAS4091E	DCIT, Ahmednagar Circle, Ahmednagar  ACIT, Ahmednagar Circle, Ahmednagar	2007-08 2009-10 2008-09 2006-07
135-136	2595/PUN/2012 1499/PUN/2016	DCIT, Ahmednagar Circle, Ahmednagar  ACIT, Ahmednagar Circle, Ahmednagar	The Shrigonda Sahakari Sakhar Karkhana Ltd., A/P. Shrigonda Factory, Tal. Shrigonda Dist. Ahmednagar PAN : AAAAS4091E	2009-10 2006-07
137	264/PUN/2013	Sahyadri Sahakari Sakhar Karkhana Ltd., A/P. Yashwantnagar, Tal. Karad, Dist. Satara PAN : AAAAS4070K	ITO, Ward-1, Satara	2009-10
138	2597/PUN/2012	Shree Adinath SSK Ltd., Bhalwani, Jeur, Tal. Karmala, Dist. Solapur PAN : AAAAS4167M	ACIT, Circle-1, Satara	2009-10
139-140	1009/PUN/2013 1010/PUN/2013	ACIT, Circle-1, Aurangabad	Samarth Sahakari Sakhar Karkhana Ltd., At. PO. Ankushnagar, Ambad, Dist. Jalna PAN : AADAS8482L	2008-09 2009-10

141-143	1024/PUN/2013 1025/PUN/2013 1026/PUN/2013	Samarth Sahakari Sakhar Karkhana Ltd., At. PO. Ankushnagar, Ambad, Dist. Jalna PAN : AADAS8482L	ACIT, Circle-1, Aurangabad	2007-08 2008-09 2009-10
144-146	1290/PUN/2012 1291/PUN/2012 CO 3/PUN/2016	Shree Someshwar SSK Ltd. Tal. Baramati, Dist. Pune -412306 PAN : AAAAS2034B	DCIT, Circle-6, Pune	2007-08 2008-09 2010-11
147	1171/PUN/2014	DCIT, Circle-6, Pune	Shree Someshwar SSK Ltd. Someshwarnagar, Tal. Baramati, Dist. Pune -412306 PAN : AAAAS2034B	2010-11
148-149	1686/PUN/2012 1688/PUN/2012	ACIT, Circle-3, Nanded	Shetkari Sahakari Sakhar Karkhana Ltd., Swami Ramanand Tirthnagar, Killari, TQ. Ausa, Dist. Latur PAN : 40003-AT-1797	1992-93 1994-95
150	2609/PUN/2012	Sonhira Sahakari Sakhar Karkhana Ltd., Wangi, Tal. Kadegaon, Dist. Sangli-415305 PAN : AAATS7796R	DCIT, Circle-1, Sangli	2009-10
151	1976/PUN/2012	ACIT, Circle-3(1), Dhule	Shree Satpuda Tapi Parisar Sahakari Sakhar Karkhana Ltd., P.O. Purushottam Nagar, Tal. Shahada, Dist. Nandurbar PAN : 40003-AV-1761	1996-97
152	1694/PUN/2016	Shree Satpuda Tapi Parisar Sahakari Sakhar Karkhana Ltd., P.O. Purushottam Nagar, Tal. Shahada, Dist. Nandurbar PAN : 40003-AV- 1761	DCIT, Dhule Circle, Dhule	2012-13

153	1493/PUN/2011	Siddheshwar Sahakari Sakhar Karkhana Ltd., Silod, Maniknagar, Tal. Silod, Dist. Aurangabad	DCIT, Spl. Range-2, Aurangabad	1993-94
154	514/PUN/2017	M/s. Ashok Sahakari Sakhar Karkhana Ltd., A/P. Ashoknagar, Tal. Shrirampur, Dist. Ahmednagar PAN : AACAA2410P	ITO, Ward-4, Ahmednagar	2013-14
155-156	1289/PUN/2011 1290/PUN/2011	DCIT, Circle-1, Nashik	Vasantrao Dada Patil SSK Ltd., At Post Vithewadi, Post Lohner, Tal. Deola, Nashik PAN : AAAAV0637K	2007-08 2008-09
157	1143/PUN/2015	ACIT, Ahmednagar Circle, Ahmednagar	Shri Jagdamba Sahakari Sakhar Karkhana Ltd., A/P. Rashin, Tal. Karjat, Dist. Ahmednagar PAN : AAAAS3208H	1992-93
158-160	2495/PUN/2012 2496/PUN/2012 868/PUN/2014	Sahakar Maharshi Bhausahab Thorat Sahakari Sakhar Karkhana Ltd., At Post Amrutnagar, Tal. Sangamner, Dist. Ahmednagar PAN : AAAAS3893G	ACIT, Circle-1, Ahmednagar  DCIT, Ahmednagar Circle, Ahmednagar	2008-09 2009-10 2010-11
161-162	2590/PUN/2012 2591/PUN/2012	DCIT, Ahmednagar Circle, Ahmednagar	Sahakar Maharshi Bhausahab Thorat Sahakari Sakhar Karkhana Ltd., At Post Amrutnagar, Tal. Sangamner, Dist. Ahmednagar PAN : AAAAS3893G	2008-09 2009-10

Assessee (s) Represented by	Shri Pramod Shingte Shri Prasanna Joshi Shri K. Srinivasan Shri M.K. Kulkarni Shri Prateek Sandbhor Shri Laxman R. Nawale (Employer) Ms. Deepa Khare
None Appeared	Sl.Nos. 16, 18, 35, 36 to 41, 48, 49 to 50, 51 to 52, 93, 94, 99, 114, 148 to 149 and 150
Revenue by	Ms. Nandita Kanchan
Date (s) of hearing	12-03-2019 & 13-03-2019
Date of pronouncement	14-03-2019

आदेश / ORDER

PER BENCH :

This batch comprising of certain appeals by the assessees and the others by the Revenue relate to different assessment years captioned above. Since most of the appeals have at least one common issue, we are, therefore, disposing them off by this consolidated order for the sake of convenience.

2. Some of the appeals are recalled matters. Some of the appeals are time barred. We have gone through the reasons given for delay in the presentation of the such appeals, with which we are satisfied. As such, the delay in all such cases is condoned and the appeals are admitted for disposal on merits.

## I. EXCESSIVE SUGARCANE PRICE PAID

3. A common issue involved in almost all the appeals is on account of the addition made by the Assessing Officer (AO) towards of excessive sugarcane price paid to members as well as non-members of the respective assesseees. On a representative basis, we are espousing the facts in the case of *Majalgaon Sahakari Sakhar Karkhana Limited Vs. ACIT, Circle-3, Aurangabad – ITA No.308/PUN/2018* for the assessment year 2013-14. The assessee is engaged in the business of manufacturing of white sugar. During the course of assessment proceedings, the AO observed that the assessee paid excessive cane price, over and above the Fair and remunerative price (FRP) fixed by the Government, to its members as well as non-members. On being called upon to justify such deduction, the assessee gave certain explanation by submitting that such payment was solely and exclusively in connection with the business and the entire amount was deductible u/s.37(1) of the Income-tax Act, 1961 (hereinafter also called 'the Act'). Relying on the judgment of Hon'ble Supreme Court in the case of *DCIT Vs. Shri Satpuda Tapi Parisar S.S.K. Ltd. and others (2010) 326 ITR 402*, the AO opined that the excessive price paid was in the nature of 'distribution of profits' and hence not deductible. This is how, he computed the excessive cane price

paid both to the members and non-members at Rs.22,02,95,387/- and made addition for the said sum. The Id. CIT(A) echoed the assessment order on this point.

4. Facts in all other cases *qua* this issue, in so far as the assessment proceedings are concerned, are *mutatis mutandis* similar. It is seen that in some cases, the addition got deleted, fully or partly by the Id. CIT(A), whilst in others the addition got sustained. This led to filing of the cross appeals both by the assessee as well as the Revenue before the Tribunal.

5. We have heard both the sides and gone through the relevant material on record. There is *consensus ad idem* between the rival parties that the issue of payment of excessive price on purchase of sugarcane by the assesses is no more *res integra* in view of the recent judgment of Hon'ble Supreme Court in *CIT Vs. Tasgaon Taluka S.S.K. Ltd. (2019) 103 taxmann.com 57 (SC)*. The Hon'ble Apex Court, vide its judgment dated 05-03-2019, has elaborately dealt with this issue. It recorded the factual matrix that the assessee in that case purchased and crushed sugarcane and paid price for the purchase during crushing seasons 1996-97 and 1997-98, firstly, at the time of purchase of sugarcane and then, later, as per the Mantri Committee advice. It further noted that the

production of sugar is covered by the Essential Commodities Act, 1955 and the Government issued Sugar Cane (Control) Order, 1966, which deals with all aspects of production of sugarcane and sales thereof including the price to be paid to the cane growers. Clause 3 of the Sugar Cane (Control) Order, 1966 authorizes the Government to fix minimum sugarcane price. In addition, the additional sugarcane price is also payable as per clause 5A of the Control Order, 1966. The AO in that case concluded that the difference between the price paid as per clause 3 of the Control Order, 1966 determined by the Central Government and the price determined by the State Government under clause 5A of the Control Order, 1966, was in the nature of 'distribution of profits' and hence not deductible as expenditure. He, therefore, made an addition for such sum paid to members as well as non-members. When the matter finally came up before the Hon'ble Apex Court, it noted that clause 5A was inserted in the year 1974 on the basis of the recommendations made by the Bhargava Commission, which recommended payment of additional price at the end of the season on 50:50 profit sharing basis between the growers and factories, to be worked out in accordance with the Second Schedule to the Control Order, 1966. Their Lordships noted that at the time when additional purchase price is determined/fixed under clause 5A, the

accounts are settled and the particulars are provided by the concerned Co-operative Society as to what will be the expenditure and what will be the profit etc. Considering the fact that Statutory Minimum Price (SMP), determined under clause 3 of the Control Order, 1966, which is paid at the beginning of the season, is deductible in the entirety and the difference between SMP determined under clause 3 and SAP/additional purchase price determined under clause 5A, has an element of distribution of profit which cannot be allowed as deduction, the Hon'ble Supreme Court remitted the matter to the file of the AO for considering the modalities and manner in which SAP/additional purchase price/final price is decided. He has been directed to carry out an exercise of considering accounts/balance sheet and the material supplied to the State Government for the purpose of deciding/fixing the final price/additional purchase price/SAP under clause 5A of the Control Order, 1966 and thereafter determine as to what amount would form part of the distribution of profit and the other as deductible expenditure. The relevant findings of the Hon'ble Apex Court are reproduced as under:-

*“9.4. .... Therefore, to the extent of the component of profit which will be a part of the final determination of SAP and/or the final price/additional purchase price fixed under Clause 5A would certainly be and/or said to be an appropriation of profit. However, at the same time, the entire/whole amount of difference between the*

*SMP and the SAP per se cannot be said to be an appropriation of profit. As observed hereinabove, only that part/component of profit, while determining the final price worked out/SAP/additional purchase price would be and/or can be said to be an appropriation of profit and for that an exercise is to be done by the assessing officer by calling upon the assessee to produce the statement of accounts, balance sheet and the material supplied to the State Government for the purpose of deciding/fixing the final price/additional purchase price/SAP under Clause 5A of the Control Order, 1966. Merely because the higher price is paid to both, members and non-members, qua the members, still the question would remain with respect to the distribution of profit/sharing of the profit. So far as the non-members are concerned, the same can be dealt with and/or considered applying Section 40A (2) of the Act, i.e., the assessing officer on the material on record has to determine whether the amount paid is excessive or unreasonable or not.....*

*9.5 Therefore, the assessing officer will have to take into account the manner in which the business works, the modalities and manner in which SAP/additional purchase price/final price are decided and to determine what amount would form part of the profit and after undertaking such an exercise whatever is the profit component is to be considered as sharing of profit/distribution of profit and the rest of the amount is to be considered as deductible as expenditure.”*

6. Both the sides are unanimously agreeable that the extant issue of deduction for payment of excessive price for purchase of sugarcane, raised in most of the appeals under consideration, is squarely covered by the aforesaid judgment of the Hon'ble Supreme Court. Respectfully following the precedent, we set-aside the impugned orders on this score and remit the matter to the file of the respective A.Os. for deciding it afresh as per law in consonance with the articulation of law by the Hon'ble Supreme Court in the aforementioned judgment. The AO would allow deduction for the price paid under clause 3 of the Sugar Cane (Control)

Order, 1966 and then determine the component of distribution of profit embedded in the price paid under clause 5A, by considering the statement of accounts, balance sheet and other relevant material supplied to the State Government for the purpose of deciding/fixing the final price/additional purchase price/SAP under this clause. The amount relatable to the profit component or sharing of profit/distribution of profit paid by the assessee, which would be appropriation of income, will not be allowed as deduction, while the remaining amount, being a charge against the income, will be considered as deductible expenditure. At this stage, it is made clear that the distribution of profits can only be *qua* the payments made to the members. In so far as the non-members are concerned, the case will be considered afresh by the AO by applying the provisions of section 40A(2) of the Act, as has been held by the Hon'ble Supreme Court *supra*. Needless to say, the assessee will be allowed a reasonable opportunity of hearing by the AO in such fresh determination of the issue.

7. It is noted that in some of the appeals, the assessees have raised an alternate ground for allowing deduction u/s.80P in respect of the addition.

8. The Id. ARs, in some of the cases, which were represented by them, were fair enough not to press such ground as it is only an alternate ground and having become infructuous in view of the restoration of the matter to the AO. No argument was advanced in support of such ground in other cases, even where the Id. ARs participated in proceedings before the Tribunal. Therefore, the said alternate ground in all such cases is dismissed.

9. Apart from the above issue, which is common in almost all the appeals in this batch, there are certain appeals having other issues also. We will take up such issues one by one.

II. ADDITION FOR SUGAR GIVEN TO MEMBERS AT CONCESSIONAL RATES – [Appeals in which Krishna Sahakari Sakhar Karkhana Limited (SC) not considered by lower authorities ]

10. In some of the appeals, there is another issue of giving sugar to members at concessional rates. Such ground is against the disallowance on account of price difference on certain quantity of sugar given to the members at concessional rate.

11. Having heard both the sides and gone through the relevant material on record, it is observed that the AO made addition of the

difference between the market price and the concessional price at which sugar (final product) was given to farmers and cane growers. In this regard, it is observed that this issue has been considered by the Hon'ble Supreme Court in the case of *CIT Vs. Krishna Sahakari Sakhar Karkhana Limited (2012) 27 taxmann.com 162* (SC). Vide judgment dated 25-09-2012, the Hon'ble Supreme Court noticed that the difference between the average price of sugar sold in the market and the price of sugar sold by the assessee to its members at concessional rate was taxed by the Department under the head "Appropriation of profit". The Hon'ble Summit Court remitted the matter to the CIT(A) for considering, *inter alia*,: "whether the abovementioned practice of selling sugar at concessional rate has become the practice or custom in the Co-operative sugar industry?; and whether any Resolution has been passed by the State Government supporting the practice?; The CIT(A) would also consider on what basis the quantity of the final product, i.e. sugar, is being fixed for sale to farmers/cane growers/Members each year on month-to-month basis, apart from others from Diwali?" The issue under consideration can be decided by an appropriate lower authority only on the touchstone of the relevant factors noted in the above judgment. In our considered opinion, it would be just and fair if the impugned orders

on this score are set aside and the matter is restored to the file of AOs, instead of to the CITs(A), for fresh consideration as to whether the difference between the average price of sugar sold in the market and that sold to members at concessional rate is appropriation of profit or not, in the light of the directions given by the Hon'ble Supreme Court in the case of *Krishna Sahakari Sakhar Karkhana Limited (supra)*. Restoration to the AO is necessitated because, following the judgment of the Hon'ble Apex Court in the case of *Tasgaon Taluka S.S.K. Ltd. (supra)*, we have remitted the issue of payment of excessive price to the file of AO, and as such, the instant issue cannot be sent to Id. CIT(A) as it would amount to simultaneously sending one part of the same assessment order to the AO and other to the CIT(A), which is not appropriate. We order accordingly.

### III. DISALLOWANCE OF CONTRIBUTION TO AREA DEVELOPMENT FUND

12. Another issue in some of the appeals is against the deletion/confirmation of disallowance made by the AO on account of Area Development Fund.

13. Having heard both the sides and gone through the relevant material on record, it is seen that similar issue came up for

consideration before the Hon'ble Supreme Court in the case of *Siddheshwar Sahakari Sakhar Karkhana Limited Vs. CIT and others (2004) 270 ITR 1 (SC)*. In that case, the Hon'ble Supreme Court observed in para 44 that the receipts in the form of Area Development Fund always remained with the assessee. It also noted the contention of the assessee in para 45 that the realisations made towards the Area Development Fund were impressed with the specific legal obligation to spend the money for specified purposes which were unrelated to the business of the sugar factory and hence, could not be treated as income of the assessee. Eventually, the Hon'ble Supreme Court remitted the matter back for fresh determination. It is noticed that in the appeals under consideration, the Id. CITs(A) have not considered the impact of the judgment of the Hon'ble Supreme Court in *Siddheshwar Sahakari Sakhar Karkhana Limited (supra)* and decided the issue without taking note of the factors directed to be considered in the aforementioned case. In view of the above decision of Hon'ble Supreme Court, we set-aside such impugned orders and remit the matter to the file of the respective AOs for deciding the issue afresh in conformity with the guidelines laid down by the Hon'ble Apex Court in the above judgment.

IV. DISALLOWANCE FOR LATE DEPOSIT OF EMPLOYEES' SHARE IN EPF ETC.

14. Another issue in some of the appeals is against the confirmation of disallowance for delayed deposit of ESI / EPF employees' share. During the course of assessment proceedings, it was noticed that the assessee belatedly deposited the amount of employees' contribution towards EPF and ESI. The details of due dates and actual payments have been set out in the respective assessment orders. The AO, therefore, made such disallowance, which came to be affirmed in the first appeal.

15. We have heard the rival submissions and perused the relevant material on record. It is found that the issue raised herein is no more *res integra*. The Hon'ble Apex Court in the case of *CIT v. Alom Extrusions Limited (2009) 319 ITR 306 (SC)* has held that the amendment to first proviso and omission of the second proviso to section 43B by the Finance Act, 2003, is retrospective. The Hon'ble Delhi High Court in the case of *CIT v. Aimil Limited (2010) 321 ITR 508 (Delhi)* has allowed deduction in respect of employees' share when the amount was paid before the due date. When we consider these two judgments, it is manifested that both the employer's and employees' contribution are allowable as

deduction if these are deposited albeit belatedly under the respective Acts, but before the due date of filing of return u/s 139(1) of the Act.

16. It is seen as an admitted position that the assessee in such cases deposited the employees' contribution towards EPF and ESIC before the due date u/s 139(1) of the Act. Respectfully following the aforementioned judgment of the Hon'ble Delhi High Court, we order for the deletion of the addition sustained in the first appeals on account of late deposit of employees' contribution to the Provident fund.

V. PROVISION FOR VASANTDADA SUGAR INSTITUTE (VSI) CONTRIBUTION :

17. Another issue raised in some of the appeals is against the confirmation of disallowance of contribution to Vasantdada Sugar Institute (VSI). The AO observed that the assessee made provision for Vasantdada Sugar Institute (VSI) contribution and claimed weighted deduction at 125% u/s.35(1)(ii) of the Act. The said amount was not paid to the institute. The same being only in the nature of provision, the AO did not allow deduction u/s.35(1)(ii). The Id. CIT(A) decided this issue in favour of the assessee by following an order passed by the Pune Benches of the

Tribunal in the case of Bhima S.S.K. Ltd. (ITA No.1414/PUN/2000).

18. We have heard both the sides and gone through the relevant material on record. It is found that the ld. CIT(A) has determined this issue in favour of the assessee by following the order passed by the Pune Benches of the Tribunal in the case of Bhima S.S.K. Ltd. (supra). No material has been placed on record to show that this order of the Tribunal has been reversed or modified in any manner by the Hon'ble High Court. Respectfully following the precedent, we decide this issue in favour of the assessee.

#### VI. CONTRIBUTION TO CHIEF MINISTER RELIEF FUND :

19. Another issue raised in some of the appeals is against the confirmation of addition on account of contribution made to Chief Minister Relief Fund.

20. The assessee contributed certain amount in the Chief Minister Relief Fund and claimed deduction for the same in its Profit and loss account. The AO observed that this fund established by the State Government is covered u/s.80G(iiihf) of the Act and, as such, the contribution is deductible at 50% of the aggregate of the sums specified. He, therefore, disallowed the amount, which action came to be countenanced in the first appeal.

21. We have heard both the sides and gone through the relevant material on record. There is no dispute that the assessee did make contribution to the Chief Minister Relief Fund. As against the assessee claiming the entire amount as deduction in its Profit and loss account, the AO opined that the said contribution was eligible for deduction u/s. 80G(iiihf) of the Act at the rate of 50% along with other qualifying sums. The ld. CIT(A) sustained the entire addition overlooking the fact that deduction u/s.80G(iiihf) was not allowed by the AO on such contribution in the computation of total income. Under these circumstances, we cannot uphold the disallowance of the entire amount claimed as deduction by the assessee in its Profit and loss account. Approving the additions made, we remit the matter to the file of the AO for granting the deduction u/s.80G(iiihf) as per law after allowing a reasonable opportunity of hearing to the assessee.

## VII. KHODKI CHARGES

22. Another issue raised in some of the appeals is against non-granting of deduction towards payment of Khodki charges. On being called upon to justify such deduction, the assessee submitted that this payment was made as per the order of the Director of Sugar. It was further explained that at the time of harvesting, the

harvesting labour cut more part of the upper side of the crop and therefore, to compensate loss in weight to the grower, the said Khodki charges were paid to the farmers. The AO was not satisfied with the explanation tendered on behalf of the assessee. He noted that the Commissioner of Sugar, on behalf of Government of Maharashtra, was issuing directions for payment of Khodki charges only on the basis of proposal sent by the respective assessees. The Id. CIT(A) deleted the addition by relying on the judgment of Hon'ble Bombay High Court in *CIT Vs. Manjara Shetkari SSK Ltd. and others (2008) 301 ITR 191 (Bom.)*, against which the Revenue has come up in appeal before the Tribunal.

23. We have heard both the sides and gone through the relevant material on record. It is seen that Khodki charges were incurred as per the directions of the Director of Sugar to compensate for the farmers' loss for unevenly cutting of cane sugar at the time of harvesting. This issue came up for consideration before the Special Bench of the Tribunal in *DCIT Vs. Manjara Shetkari SSK Ltd. (2004) 85 TTJ (Mum.)(SB) 369*, which granted deduction for said expenses. On further appeal by the Revenue to the Hon'ble Bombay High Court, their Lordships in the aforementioned case approved the view taken by the Tribunal allowing deduction for payment of such Khodki charges. The Id. CIT(A) has recorded

that the SLP filed by the Department in the case of Jadamba SSK Ltd., on similar issue, has been dismissed by the Hon'ble Supreme Court on 23-03-2009. In view of the fact that Khodki charges have been held as deductible by the Hon'ble jurisdictional High Court and the recent judgment of Hon'ble Supreme Court in *Tasgaon Taluka Sahakari Sakhar Karkhana Ltd. (supra)* does not cover Khodki charges, we hold that this issue needs to be decided in favour of the assessee.

#### VIII. DEDUCTION u/s.80P ON INTEREST AND DIVIDEND

24. In some of the appeals the issue of deduction under section 80P of the Act on interest and dividend income is also involved. The assessee claimed deduction u/s.80P(2)(d) of the Act on interest and dividend received from Co-operative Society on Savings Bank accounts. The AO did not allow such deduction. The Id. CIT(A) overturned the assessment order on this point and granted deduction. The Revenue is aggrieved by such allowing of deduction.

25. We have heard both the sides and gone through the relevant material on record. Relevant part of section 80P reads as under : -

“80P. (1) Where, in the case of an assessee being a co-operative society, the gross total income includes any income referred to in sub-section (2), there shall be deducted, in accordance with and subject to

the provisions of this section, the sums specified in sub-section (2), in computing the total income of the assessee.

(2) The sums referred to in sub-section (1) shall be the following, namely :—

(a) to (c)

(d) in respect of any income by way of interest or dividends derived by the cooperative society from its investments with any other co-operative society, the whole of such income;

.....”

26. A cursory look of the above provision deciphers that any amount of interest or dividend derived by a Co-operative Society from its investments with any other Co-operative Society, is deductible under clause (d) of section 80P(2) of the Act. The Id. CIT(A) has given a categorical finding that assessee is a Co-operative Society and the Co-operative Bank from which the above-mentioned income was earned, is also a Co-operative Society duly registered under Maharashtra Cooperative Societies Act. This contention has not been controverted by the Id. DR with any cogent material or evidence. Thus, it is seen that the case of the assessee is fully covered u/s.80P(2)(d) of the Act. Reliance of the AO on the provisions of sub-section (4) of section 80P is misplaced. Such provision states that : ` The provisions of this section shall not apply in relation to any co-operative bank other than a primary agricultural credit society or a primary co-operative agricultural and rural development bank.’ As the assessee under

consideration is not a Co-operative Bank, the mandate of subsection (4) does not extend to it. We, therefore, approve the view taken by the Id. CIT(A) in granting deduction u/s.80P(2)(d) of the Act in respect of interest and dividend income earned by the assessee on such facts.

27. In the result, all the appeals are fully/partly allowed for statistical purposes.

Order pronounced in the Open Court on 14<sup>th</sup> March, 2019.

Sd/-  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 14<sup>th</sup> March, 2019  
सतीश

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A) concerned
4. The CIT concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे  
“बी” / DR ‘B’, ITAT, Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	12-03-2019	Sr.PS
2.	Draft placed before author	14-03-2019	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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