

आयकर अपीलिय अधिकरण पुणे न्यायपीठ "ए" पुणे में
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री अनिल चतुर्वेदी, लेखा सदस्य के समक्ष
BEFORE MS. SUSHMA CHOWLA, JM AND SHRI ANIL CHATURVEDI, AM

Sr. No.	ITA No.	Name of appellant	Name of the Respondent	Assessment Year
1	1210/PUN/1997	Siddheshwar Sahakari Sakhar Karkhana Ltd., Sillod, Dist. Aurangabad.	The Dy. Commissioner of Income Tax, Spl. Range-2, Aurangabad	1992-93
2	1628/PUN/2011	The Asst. Commissioner of Income Tax, Circle-1, Aurangabad	Siddheshwar Sahakari Sakhar Karkhana Ltd., Sillod, Dist. Aurangabad.	1993-94
3	971/PUN/2014	The Asst. Commissioner of Income Tax, Circle-1, Aurangabad	Siddheshwar Sahakari Sakhar Karkhana Ltd., At Post Maniknaar, Tq.Sillod, Dist. Aurangabad. PAN:AABAS6026L	2009-10
4	663/PUN/2014	Shri Ganesh Sahakari Sakhar Karkhana Ltd., A/P Rajangaon Khurd, Tal. Rahata, Dist. Ahmednagar PAN: AAEAS0636H	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2007-08
5	1218/PUN/2014	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Shri Ganesh Sahakari Sakhar Karkhana Ltd., A/P Ganesh Nagar, Tal. Rahata, Dist. Ahmednagar-413719 PAN: AAEAS0636H	2007-08
6-7	183/PUN/2012 & 184/PUN/2012	Sahakar Maharshi Shankarrao Mohite Patil SSK Ltd. Akluj, Tal. Malshiras, Dist. Solapur – 413118 PAN: AAAAS3736J	The Dy. Commissioner of Income Tax, Circle-1, Solapur	1999-2000 & 2001-02
8-9	251/PUN/2012 & 252/PUN/2012	Shri Tatyasaheb Kore Warana Sahakari Sakhar Karkhana Ltd. Warnanagar, Tal. Panhala, Kolhapur PAN: AAAAT3108M	The Income Tax Officer, Ward 1(4), Kolhapur	2007-08 & 2008-09
10	229/PUN/2015	Dyaneshwar SSK Ltd., A/P Dyneshwar Nagar (Bhende), Tal. Nevasa, Dist. Ahmednagar PAN: AAAAS4092H	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2011-12
11	302/PUN/2012	Kumbhi Kasari Sahakari Sakhar Karkhana Ltd., A/P Kuditre, Tal. Karvir, Dist. Kolhapur	The Income Tax Officer, Ward 1(4), Ichalkaranji	2000-01
12-13	597/PUN/2012 & 598/PUN/2012	The Asst. Commissioner of Income Tax, Circle-1, Kolhapur	Kumbhi Kasari Sahakari Sakhar Karkhana Ltd., A/p Kuditre, Tal. Karveer, Dist. Kolhapur PAN: AAAAK0363M	2007-08 & 2008-09

14	2220/PUN/2012	Kumbhi Kasari Sahakari Sakhar Karkhana Ltd., A/p Kuditre, Tal. Karveer, Dist. Kolhapur-416204 PAN: AAAAK0363M	The Dy. Commissioner of Income Tax, Circle-1, Kolhapur	1989-90
15	680/PUN/2014	The Dy. Commissioner of Income Tax, Circle-3, Nanded	Rena Sahakari Sakhar Karkhana Ltd., "Dilipnagar", A/P Niwada, Tal. Renapur, Dist. Latur PAN: AAAAR1864N	2009-10
16- 19	682/PUN/2014 To 685/PUN/2014	The Dy. Commissioner of Income Tax, Circle-3, Nanded	Shivajirao NilangekarPatil Sahakari Sakhar Karkhana Ltd., at Post Jainoor (Zari), Ambulga (Bk), Tq. Nilanga, Dist. Latur-413521 PAN: AAAAS8063L	2002-03 2006-07 2008-09 2009-10
20	798/PUN/2014	Kukadi Sahakari Sakhar Karkhana Ltd., A/P Pimpalgaon Pisa, Tal. Shrigonda, Dist. Ahmednagar PAN: AAATK3702B	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2010-11
21	1253/PUN/2014	The Asst. Commissioner of Income Tax, Circle-1, Aurangabad	Shree Rameshwar Sahakari Sakhar Karkhana Ltd., At Sipora Bazar, Tq. Bhokardan, Dist. Jalna-431203 PAN:AAAAS4494D	2006-07
22	499/PUN/2015	Shri Jagdamba Sahakari Sakhar Kharkhana Ltd., A/P Rashin, Tal. Karjat, Dist. Ahmednagar-414405 PAN: AAAAS3208H	The Jt. Commissioner of Income Tax, Spl. Range-2, Aurangabad	1992-93
23- 24	451/PUN/2012 & 452/PUN/2012	Vighnagar Sahakari Sakhar Kharkhana Ltd., Nivruttinagar, Tal. Junnar, Dist. Pune PAN: AAAAS2033G	The Dy. Commissioner of Income Tax, Circle-10, Pune	2007-08 & 2008-09
25- 26	2119/PUN/2014 & 2120/PUN/2014	Vighnagar Sahakari Sakhar Kharkhana Ltd., Nivruttinagar, Dhalewadi, Tal. Junnar, Dist. Pune PAN: AAAAS2033G	The Income Tax Officer, Ward 10(1), Pune	2004-05 2005-06
27- 28	2121/PUN/2014 & 2122/PUN/2014	Vighnagar Sahakari Sakhar Kharkhana Ltd., Nivruttinagar, Dhalewadi, Tal. Junnar, Dist. Pune PAN: AAAAS2033G	The Dy. Commissioner of Income Tax, Circle 10, Pune	2006-07 2010-11
29	550/PUN/2011	The Dy. Commissioner of Income Tax, Circle 3(1), Dhule	Shirpur Shetkari Sahakari Sakhar Kharkhana Ltd., A/P Dahiwad, Tal. Shirpur, Dist. Dhule PAN: AAAAS1058H	1997-98
30	1289/PUN/2012	The Asst. Commissioner of Income Tax, Circle 3(1), Dhule	Shirpur Shetkari Sahakari Sakhar Kharkhana Ltd., A/P Dahiwad, Tal. Shirpur, Dist. Dhule PAN: AAAAS1058H	1994-95

31-32	603/PUN/2012 & 604/PUN/2012	The Dy. Commissioner of Income Tax, Inchalkaranji Circle, Inchalkaranji	Shri Datta Shetkari Sahakari Sakhar Kharkhana Ltd., Gat No.230-231, A/p Dattanagar, Shirol, Dist. Kolhapur. PAN: AAAAS0597B	2007-08 & 2008-09
33-34	606/PUN/2012 & 607/PUN/2012	The Dy. Commissioner of Income Tax, Circle-2, Sangli.	Vishwasrao Naik Sahakari Sakhar Kharkhana Ltd., A/p Yeshwant Nagar, Tal. Shirala, Dist. Sangli. PAN: AAAAV0215B	2007-08 & 2008-09
35-36	627/PUN/2012 & 628/PUN/2012	The Asst. Commissioner of Income Tax, Circle-2, Aurangabad.	Jai Bhavani Sahakari Sakhar Kharkhana Ltd., Shivaji Nagar, Gadhi, Tal. Georai, Dist. Beed.	1992-93 & 1995-96
37	689/PUN/2012	Shri Pandurang Sahakari Sakhar Kharkhana Ltd., A/p Shreepur, Tal. Malshiras, Dist. Solapur. PAN: AAATS5264J	The Joint Commissioner of Income Tax, Range-1, Solapur.	2008-09
38	724/PUN/2012	Bhima Sahakari Sakhar Kharkhana Ltd., A/p Takli Sikandar, Tal. Mohol, Dist. Solapur. PAN: AAAAB0872C	The Dy. Commissioner of Income Tax, Circle-1, Solapur.	2008-09
39-40	832/PUN/2012 & 833/PUN/2012	Rajaram Bapu Patil Sahakari Sakhar Kharkhana Ltd., Sakharale, Islampur, Dist. Sangli-415414. PAN: AAAAR0790D	The Dy. Commissioner of Income Tax, Circle-2, Sangli	2007-08 & 2008-09
41-44	1088/PUN/2012 To 1091/PUN/2012	Shri Dudhganga Vedganga Sahakari Sakhar Kharkhana Ltd., S.V. Phadnis C.A / Sushant S. Phadnis, 613, E Ward, Phadnis Chambers, Shahupuri, 1 st Lane, Kolhapur PAN: AAAAS3732N	The Asst. Commissioner of Income Tax, Circle-1, Kolhapur.	1997-98 1998-99 1999-2000 2008-09
45	1443/PUN/2012	The Asst. Commissioner of Income Tax, Circle-1, Kolhapur.	Shri Dudhganga Vedganga Sahakari Sakhar Kharkhana Ltd., Bidri, Tal. Kagal, Dist. Kolhapur. PAN: AAAAS3732N	2007-08
46	1116/PUN/2012	The Asst. Commissioner of Income Tax, Circle-1, Kolhapur.	Sadashivrao Mandlik Kagal Taluka Sahakari Sakhar Kharkhana Ltd., A/p Sadashivnagar, Tal. Kagal, Dist. Kolhapur. PAN: AAAAK1300Q	2008-09
47	1160/PUN/2012	Vithalrao Shinde Sahakari Sakhar Kharkhana Ltd., Pimpalner, Tal. Madha, Dist. Solapur. PAN: AAAAM1644B	The Asst. Commissioner of Income Tax, Circle-1, Solapur.	2008-09

48	1260/PUN/2011	Sahkarmahrshi Bhausahab Thorat Sahakari Sakhar Kharkhana Ltd.(Formerly known as Sangamner Bhag Sahakari Sakhar Kharkhana Ltd.), Amrutnagar, Post. Sangamner SK, Tal. Sangmner, Dist. Ahmednagar-422608. PAN: AAEC5548N	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar.	2000-01
49	1270/PUN/2012	Shri Vitthal Sahakari Sakhar Kharkhana Ltd., A/p Venunagar, Gurusale, Tal. Pandharpur, Dist. Solapur. PAN: AAAAS3892H	The Dy. Commissioner of Income Tax, Circle-1, Solapur.	2008-09
50	1284/PUN/2012	Shri Chh. Sahu Sahakari Sakhar Kharkhana Ltd., Jaysinghrao, GhatgeBhavan, Tal. Kagal, Dist. Kolhapur. PAN: AAAAS1032M	The Dy. Commissioner of Income Tax, Circle-1, Kolhapur.	2007-08
51	1285/PUN/2012	Shri Chh. Sahu Sahakari Sakhar Kharkhana Ltd., Jaysinghrao, GhatgeBhavan, Tal. Kagal, Dist. Kolhapur. PAN: AAAAS1032M	The Income Tax Officer, Ward 1(1), Kolhapur	2008-09
52	1648/PUN/2012	Sahyadri Sahakari Sakhar Kharkhana Ltd., A/p Yashwant Nagar, Tal. Karad, Dist. Satara. PAN: AAAAS4070K	The Dy. Commissioner of Income Tax, Satara Circle, Satara.	2008-09
53	1687/PUN/2012	The Asst. Commissioner of Income Tax, Circle-3, Nanded.	Shri Shankar Sahakari Sakhar Kharkhana Ltd., Waghawada (Kusum Nagar), Tal. Bhokar, Dist. Nanded.	1993-94
54	1703/PUN/2012	Shri Shankar Sahakari Sakhar Kharkhana Ltd., Waghawada (Kusum Nagar), Tal. Bhokar, Dist. Nanded.	The Dy. Commissioner of Income Tax, Circle, Nanded.	1993-94
55	1858/PUN/2012	The Asst. Commissioner of Income Tax, Circle-2, Sangli	Rajaram Bapu Patil Sahakari Sakhar Kharkhana Ltd., A/p Sakharale, Tal. Walwa, Dist. Sangli. PAN: AAAAR0790D	2009-10
56	1983/PUN/2012	Satpuda Tapi Parisar Sahakari Sakhar Kharkhana Ltd., PO. Purushottamnagar, Tal. Shahada, Dist. Nandurbar.	The Asst. Commissioner of Income Tax, Circle-3(1), Dhule.	1996-97
57	2233/PUN/2012	Karmyogi Shankarraoji Patil Sahakari Sakhar Kharkhana Ltd., A/p Mahatma Phule Nagar, Tal. Indapur, Dist. Pune. PAN: AAAAI0225N	The Income Tax Office, Ward-11(3), Pune.	2009-10

58	2255/PUN/2012	Hutatma Kisan Ahir Sahakari Sakhar Kharkhana Ltd., Walwe, Tal. Walwe, Dist. Sangli. PAN: AAAAH0391L	The Dy. Commissioner of Income Tax, Circle-1, Sangli	2009-10
59	2347/PUN/2012	The Asst. Commissioner of Income Tax, Circle-1, Sangli	Tasgaon Taluka Sahakari Sakhar Kharkhana Ltd., A/p Turchi, Tal. Tasgaon, Dist. Sangli	2000-01
60-61	2411/PUN/2012 & 2412/PUN/2012	Kranti Sahakari Sakhar Kharkhana Ltd., A/p Kudal, Tal. Palus, Dist. Sangli PAN: AAAAK1277C	The Dy. Commissioner of Income Tax, Circle-1, Sangli	2008-09 2009-10
62-63	33/PUN/2016 & 34/PUN/2016	Agasti Sahakari Sakhar Kharkhana Ltd., At Post Akole, Taluka Akole, Dist. Ahmednagar-422601 PAN: AAAAA1262B	The Dy. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2009-10 2010-11
64	242/PUN/2013	Appasaheb Nalawade Gadhinglaj Taluka Sahakari Sakhar Kharkhana Ltd., A/p Harali, Tal-Gadhinglaj, Dist.Kolhapur-416502 PAN: AAAAG0574A	The Dy. Commissioner of Income Tax, Circle-1, Kolhapur	2007-08
65	560/PUN/2013	The Dy. Commissioner of Income Tax, Circle-1, Kolhapur	Appasaheb Nalawade Gadhinglaj Taluka Sahakari Sakhar Kharkhana Ltd., A/p Harali, Tal-Gadhinglaj, Dist.Kolhapur-416502 PAN: AAAAG0574A	2009-10
66	332/PUN/2013	The Dy. Commissioner of Income Tax, Circle 1(1), Pune	Bhima Shankar Sahakari Sakhar Kharkhana Ltd., A/p Dattatrynagar, Tal.Ambegaon, Dist. Pune PAN: AAAAB0949G	2009-10
67	1516/PUN/2014	Bhima Shankar Sahakari Sakhar Kharkhana Ltd., A/p Dattatrynagar, Tal.Ambegaon, Dist. Pune PAN: AAAAB0949G	The Dy. Commissioner of Income Tax, Circle 1(1), Pune	2008-09
68	433/PUN/2013	Deshbhakta Ratnappanna Kumbhar Panchganga Sahakari Sakhar Kharkhana Ltd., Ganganagar, Ichalkaranji, Taluka – Hatkanagale, Dist. Kolhapur PAN: AAAAD0725G	The Dy. Commissioner of Income Tax, Ichalkaranji Circle, Ichalkaranji	2009-10
69	2204/PUN/2012	Shri Datta Shetkari Sahakari Sakhar Kharkhana Ltd., A/P Dattanagar, Tal-Shirol, Dist. Kolhapur PAN: AAAAS0597B	The Dy. Commissioner of Income Tax, Ichalkaranji Circle, Ichalkaranji	2009-10
70-71	2221/PUN/2012 & 2222/PUN/2012	Kumbhi Kasari Sahakari Sakhar Kharkhana Ltd., A/p Kuditre, Tal-Karveer, Dist. Kolhapur PAN: AAAAK0363M	The Dy. Commissioner of Income Tax, Circle-1, Kolhapur	2006-07 & 2009-10

72	894/PUN/2013	Shri Vithal Sahakari Sakhar Kharkhana Ltd., Rajiv Gandhi Nagar, Murum, Dist. Osmanabad-413605	The Asst. Commissioner of Income Tax, Circle-3, Nanded	2009-10
73-75	1011/PUN/2013 TO 1013/PUN/2013	The Asst. Commissioner of Income Tax, Circle-1, Aurangabad	Shree Rameshwar Sahakari Sakhar Kharkhana Ltd., At. Sipora Bazar, Tq – Bhokardan, Dist. Jalna PAN: AAAAS4494D	2007-08 To 2009-10
76-77	1056/PUN/2013 & 1057/PUN/2013	Shree Rameshwar Sahakari Sakhar Kharkhana Ltd., At. Sipora Bazar, Tq – Bhokardan, Dist. Jalna PAN: AAAAS4494D	The Asst. Commissioner of Income Tax, Circle-1, Aurangabad	2007-08 & 2008-09
78-79	1016/PUN/2013 & 1018/PUN/2013	The Dy. Commissioner of Income Tax, Circle-3, Nanded	Bhaurao Chavan Sahakari Sakhar Kharkhana Ltd., Laxmi Nagar, Tq. Ardhapur, Dist. Nanded PAN: AAAAB0959Q	2006-07 & 2009-10
80	1049/PUN/2013	Vaidyanath Sahakari Sakhar Kharkhana Ltd., At Post: Pangri, Tal: Parli, Dist. Beed PAN: AAAAV0304P	The Jt. Commissioner of Income Tax, Range-2, Aurangabad	2009-10
81	112/PUN/2014	The Asst. Commissioner of Income Tax, Circle-1, Aurangabad	Deogiri Sahakari Sakhar Kharkhana Ltd., At P.O. Fulamri, Dist. Aurangabad PAN: AAAAD0815F	2007-08
82	242/PUN/2014	The Asst. Commissioner of Income Tax, Circle-1, Aurangabad	Shri Sant Eknath Sahakari Sakhar Kharkhana Ltd., Eknath Nagar, Tq. Paithan, Dist. Aurangabad PAN: AADCS9083M	2007-08
83-86	553/PUN/2014 TO 556/PUN/2014	Manjara Shetkari Sahakari Sakhar Kharkhana Ltd., At. Vilasnagar, Tq. & Dist. Latur-413512 PAN: AAAAM1527D	The Dy. Commissioner of Income Tax, Circle – 3, Nanded	2000-01 2002-03 2003-04 2006-07
87	897/PUN/2015	Manjara Shetkari Sahakari Sakhar Kharkhana Ltd., At. Vilasnagar, Tq. & Dist. Latur-413512 PAN: AAAAM1527D	The Dy. Commissioner of Income Tax, Circle – 3, Nanded	2010-11
88	600/PUN/2014	Chopda Shetkari Sahakari Sakhar Kharkhana Ltd., Chahardi, Tal. Chopda, Dist. Jalgaon – 425107 PAN: AAATC2138H	The Asst. Commissioner of Income Tax, Circle-1, Jalgaon	2008-09
89	601/PUN/2014	Chopda Shetkari Sahakari Sakhar Kharkhana Ltd., Chahardi, Tal. Chopda, Dist. Jalgaon – 425107 PAN: AAATC2138H	The Jt. Commissioner of Income Tax, Range-1, Jalgaon	2009-10
90-91	626/PUN/2014 & 627/PUN/2014	The Dy. Commissioner of Income Tax, Circle-1, Jalgaon	Chopda Shetkari Sahakari Sakhar Kharkhana Ltd., Chahardi, Tal. Chopda, Dist. Jalgaon – 425107 PAN: AAATC2138H	2008-09 2009-10

92-93	958/PUN/2014 & 960/PUN/2014	Pd. Dr. Vithalrao Vikhe Patil Sahakari Sakhar Kharkhana Ltd., At Post – Pravaranagar, Tal. Rahata, Dist. Ahmednagar-413712 PAN: AAAAP0848A	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2006-07 2010-11
94	959/PUN/2014	Pd. Dr. Vithalrao Vikhe Patil Sahakari Sakhar Kharkhana Ltd., At Post – Pravaranagar, Tal. Rahata, Dist. Ahmednagar-413712 PAN: AAAAP0848A	The Dy. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2008-09
95-96	1225/PUN/2017 & 1227/PUN/2014	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Shri Vridheshwar Sahakari Sakhar Kharkhana Ltd., At Post Adinathnagar, Tal. Pathardi, Dist. Ahmednagar-414505 PAN: AABCV0782E	2008-09 2010-11
97-99	1230/PUN/2014 TO 1232/PUN/2014	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Shri Dnyaneshwar Sahakari Sakhar Kharkhana Ltd., A/P Bhende Factory, Tal. Newasa, Dist. Ahmednagar-414605 PAN: AAAAS4092H	2006-07 2008-09 2010-11
100	1073/PUN/2015	Shri Dnyaneshwar Sahakari Sakhar Kharkhana Ltd., A/P Bhende Factory, Tal. Newasa, Dist. Ahmednagar-414605 PAN: AAAAS4092H	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2004-05
101	282/PUN/2016	Shri Dnyaneshwar Sahakari Sakhar Kharkhana Ltd., A/P Bhende Factory, Tal. Newasa, Dist. Ahmednagar-414605 PAN: AAAAS4092H	The Dy. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2012-13
102-105	167/PUN/2013 TO 170/PUN/2013	Jawahar Shetkari Sahakari Sakhar Kharkhana Ltd., Shri Kallappa Awadenagar, Hupari-Yalgud, Tal. Hatkanangale, Dist. Kolhapur – 416203 PAN: AAAAJ0571C	The Dy. Commissioner of Income Tax, Ichalkaranji Circle, Ichalkaranji	1997-98 To 2000-01
106	1666/PUN/2016	The Asst. Commissioner of Income Tax, Circle-3, Aurangabad	Vaidyanath Sahakari Sakhar Kharkhana Ltd., Pangri, Dist. Beed-431530 PAN: AAAAV0304P	2012-13
107	1090/PUN/2016	Kadwa Sahakari Sakhar Kharkhana Ltd., Materewadi, Dindori, Dist. Nashik – 422209 PAN: AAAAK1052F	The Income Tax Officer, Ward 1(3), Nashik	2008-09
108	1500/PUN/2016	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Sangamner Bhag Sahakari Sakhar Kharkhana Ltd., A/p Amrutnagar, Tal. Sangamner, Dist. Ahmednagar – 422608 PAN: AAEC5548N	2005-06

109	1498/PUN/2016	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Sahkarmaharshi Bhausahab Thorat Sahakari Sakhar Kharkhana Ltd., A/P Amrutnagar, Tal. Sangamner, Dist. Ahmednagar-422608 PAN:AAAAS3893G	2009-10
110	2192/PUN/2016	M/s. Chandrabhaga Sahakari Sakhar Kharkhana Ltd., Vasant Nagar, Bhalwani, Tal.Pandharpur, Dist. Solapur PAN: AAAAC0507D	The Income Tax Officer, Ward-1(2), Solapur	2007-08
111	2193/PUN/2016	M/s. Chandrabhaga Sahakari Sakhar Kharkhana Ltd., Vasant Nagar, Bhalwani, Tal.Pandharpur, Dist. Solapur PAN: AAAAC0507D	The Dy. Commissioner of Income Tax, Circle 1, Solapur	2008-09
112	1199/PUN/2016	Sahakar Maharshi Shankarrao Mohite Patil SSK Ltd., Akluj, Tal. Malshiras, Dist. Solapur – 413118 PAN: AAAAS3736J	The Asst. Commissioner of Income Tax, Circle-1, Solapur	2012-13
113	734/PUN/2016	Manjara Shetkari Sahakari Sakhar Kharkhana Ltd., At Post. Vilasnagar, Tq. & Dist. Latur-413512 PAN: AAAAM1527D	The Dy. Commissioner of Income Tax, Nanded Circle, Nanded	2011-12
114	1256/PUN/2016	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	Shrigonda Sahakari Sakhar Kharkhana Ltd., A/p Shrigonda Factory, Tal. Shrigonda, Dist. Ahmednagar-413726 PAN: AAAAS4091E	2004-05
115	2496/PUN/2016	Shri Ashok Sahakari Sakhar Kharkhana Ltd., A/P Ashoknagar, Tal. Shrirampur, Dist. Ahmednagar PAN: AACAA2410P	The Income Tax Officer, Ward-3, Ahmednagar	2012-13
116	2852/PUN/2016	The Sanjivani (Takli) Sahakari Sakhar Kharkhana Ltd., Sahajanandnagar, Shingapur, Tal. Kopargaon, Dist. Ahmednagar PAN: AAAAT3291R	The Asst. Commissioner of Income Tax, Ahmednagar Circle, Ahmednagar	2012-13
117	2897/PUN/2016	Bhimashankar Sahakari Sakhar Kharkhana Ltd., A/P Pargaon, Tal. Ambegaon, Dist. Pune – 412406 PAN: AAAAB0949G	The Dy. Commissioner of Income Tax, Circle 10, Pune	2012-13
118	2768/PUN/2016	Shri Vighnagar Sahakari Sakhar Karkhana Ltd. Nivruttinagar, Dhalewadi, Tal. Junnar, Dist. Pune PAN:AAAAS2033G	The Asst. Commissioner of Income Tax, Circle – 10, Pune	2013-14

119	1497/PUN/2012	The Asst. Commissioner of Income Tax, Circle-6, Pune	Shri Chhatrapati Sahakari Sakhar Karkhana Limited, Bhavaninagar, Taluka-Indapur, Dist. Pune. PAN: AAAAS3869G	2008-09
120	1541/PUN/2012	Shri Chhatrapati Sahakari Sakhar Karkhana Limited, Bhavaninagar, Taluka-Indapur, Dist. Pune. PAN: AAAAS3869G	The Dy. Commissioner of Income Tax, Circle-6, Pune	2008-09

Assessee by : Smt. Shubhada A Koppa – Sl.No.1, 2, 3, 6, 7, 15, 21, 39, 40, 47, 53, 54, 55, 56, 60, 61, 73, 74, 75, 76, 77, 78, 79, 80, 83, 84, 85, 86, 87, 102, 103, 104, 105, 106, 107, 112, 113 & 116

Shri Pramod Shingte - Sr. No.4, 5, 16, 17, 18, 19, 22, 29, 30, 35, 36, 38, 49, 57, 66, 67, 72, 114, 115, 117, 119 & 120

Shri M.K. Kulkarni – Sr. No.8, 9, 11, 12, 13, 14, 33, 34, 52, 58, 64, 65, 69, 70 & 71

Ms. Riya Shah – Sr. No.10, 20, 95, 96, 97, 98, 99, 100 & 101

Smt. Deepa Khare – Sr. No.23, 24, 25, 26, 27, 28 & 118

Shri K. Srinivasan – Sr. No.48, 62, 63, 92, 93, 94, 108 & 109

Shri Dula Sawant –Sr. No.68

None – Sr. No.31, 32, 37, 41 to 45, 46, 50, 51, 59, 81, 82, 88, 89, 90, 91, 110 & 111

Revenue by : Shri S.B. Prasad, CIT

सुनवाई की तारीख / Date of Hearing : 19.03.2019 & 20.03.2019	घोषणा की तारीख / Date of Pronouncement: 01.05.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

This bunch of appeals filed by different assessee and Revenue are against respective orders of CIT(A) relating to different assessment years against

respective orders passed under different sections of the Income Tax Act, 1961 (in short 'the Act').

2. This bunch of appeals relating to different assessee for different assessment years represented by different Authorized Representatives were heard together and are being disposed of by this consolidated order for the sake of convenience.

3. For adjudicating the issues, it was common ground between the parties that following issues need to be adjudicated in the bunch of appeals:-

Sr. No.	Issue
1	Excess Cane Price
2	Sale of sugar at concessional rates to members
3	Area Development Fund
4	Late deposit of Employees Contribution to PF, ESIC, etc
5	Provision of VSI Contribution
6	Contribution to Chief Minister's Fund
7	Khodki Charges
8	Deduction u/s. 80P(2)(d) on Interest and Dividend

4. Shri Pramod Shingte, the learned Authorized Representative pointed out that several issues have arisen relating to different assessee. It was pointed out that the Hon'ble Supreme Court in DCIT Vs. Shri Satpuda Tapi Parisar S.S.K. Ltd. and others (2010) 326 ITR 402 (SC) had directed verification in the hands of assessee as to whether there was any distribution of profits. However, the matter was then referred to larger bench in CIT Vs. Tasgaon Taluka S.S.K. Ltd. and others. With lead order in Civil Appeal No.8890 of 2012, the Hon'ble Supreme Court vide judgment dated 05.03.2019 had observed that in DCIT Vs. Shri Satpuda Tapi Parisar S.S.K. Ltd. and others (supra), the earlier decision of the Hon'ble Supreme Court had not been considered and hence, the issue was referred to larger bench. The larger bench in CIT Vs. Tasgaon Taluka S.S.K. Ltd. and others (supra) has set aside the issue back to the file of Assessing Officer with directions. The learned Authorized Representative for the assessee thus, pointed out that the first issue

raised in the bunch of appeals is of excess Cane Price paid to sugarcane suppliers, which needs to go back to the file of Assessing Officer, following the ratio laid down by the Hon'ble Supreme Court in CIT Vs. Tasgaon Taluka S.S.K. Ltd. and others (supra).

5. It was further pointed out that the second issue was against sale of sugar at concessional rates to Members. It was explained by the learned Authorized Representative for the assessee that every Sahakari Sakhar Karkhana (in short 'S.S.K') gives to its Members some quota of sugar at concessional rates. The case of Revenue in this regard was that this is the appropriation of profits. However, the Hon'ble Supreme Court in CIT Vs. Krishna Sahakari Sakhar Karkhana Ltd. (2012) 211 TAXMANN 109 (SC) had set aside the matter to the file of CIT(A) vide judgment dated 25.09.2012. It was pointed out by the learned Departmental Representative for the Revenue that in certain cases, the matter was decided by the CIT(A) without considering the decision of the Hon'ble Supreme Court in CIT Vs. Krishna Sahakari Sakhar Karkhana Ltd. (supra) and such cases thus, need to go back to the file of Assessing Officer to decide the same. In some cases, the learned Authorized Representative for the assessee pointed out that instead of monthly concessional sugar, it is given at particular quantity, free of cost, with Government approval, which needs to be allowed.

6. Coming to third issue of Area Development Fund, wherein recoveries were made from sugarcane purchase price, the learned Authorized Representative for the assessee pointed out that the Pune Bench of Tribunal in bunch of appeals with lead order in the case of Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT in ITA No.308/PUN/2018, relating to assessment year 2013-14, vide consolidated order dated 14.03.2019 have set aside the issue back to the file of Assessing Officer.

7. Smt. Shubhada A Koppa, the learned Counsel for Sidheshwar S.S.K. Ltd. and other bunch of appeals pointed out that the issue of Area Development Fund and its allowability has already been decided by the Pune Bench of Tribunal in bunch of appeals with lead order in Loknete Balasaheb Desai Sahakari Sakhar Karkhana Ltd. Vs. DCIT in ITA Nos.2065 to 2075/PN/2012, relating to assessment years 1991-92 to 2001-02, order dated 28.02.2014 and there was no need to set aside the issue to the file of Assessing Officer. Our attention was drawn to para 18 of the said decision and it was submitted that expenditure is to be allowed as 'business expenditure' in the hands of assessee.

8. Another point which was raised by Smt. Shubhada A Koppa, the learned Counsel that after assessment year 2009-10 the business scenario of payment of Cane Price of sugarcane had undergone change and there was no Statutory Minimum Price (in short 'SMP'), but basis was Fair and Remunerative Price (in short 'FRP'), which was different from SMP. So, the ratio of the Hon'ble Supreme Court in CIT Vs. Tasgaon Taluka S.S.K. Ltd. and others (supra) cannot be applied from assessment year 2009-10 and in such circumstances, it would be difficult to give effect to the decision of the Hon'ble Supreme Court. It was further pointed out by her that in some cases instead of monthly concessional sugar to be given to the Members, sugar was being given at particular quantity, free of cost, with Government approval; so, this Government approval be taken note of to decide the issue of allowability of deduction in the hands of assessee.

9. Another point which was raised by Mr. K. Srinivasan, learned Counsel, was in respect of first issue of excess cane price, wherein it was pointed out that in addition to the issue before the Hon'ble Supreme Court, there were other cases which were not considered by the Hon'ble Supreme Court, wherein sugarcane was purchased on contracted rate / price out of the area of operations of S.S.K., which

also was to be allowed fully, as deduction in the hands of S.S.K., both under accounting principles and as business deduction. It was further pointed out that SMP in such cases would have no role to play.

10. Another point which was raised that Harvesting and Transportation (in short 'H&T') expenses were to be allowed as per CBDT Circular, wherein though the Assessing Officer had disallowed the same from SMP price. The learned Authorized Representative for the assessee also pointed out that other issues which have been raised are in respect of late deposit of employees' contribution to PF/ESIC, which has been allowed by the Tribunal in *Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra)*, in turn, relying on the ratio laid down by the Hon'ble Supreme Court in *CIT v. Alom Extrusions Limited (2009) 319 ITR 306 (SC)*.

11. The next issue which has been raised is against allowability of provision of Vasantdada Sugar Institute (in short 'VSI') contribution which stands settled by the ratio laid down by the Pune Bench of Tribunal in the case of *Bhima S.S.K. Ltd. in ITA No.1414/PUN/2000*, which is also to be allowed in the hands of assessee and the Tribunal in *Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra)* has directed the same vide para 18 at page 28 of its order.

12. Coming to next expenditure i.e. Khodki charges, which also needs to be allowed in favour of assessee as allowed in the hands of other S.S.K. group.

13. Similarly, deduction under section 80P(2)(d) of the Act on interest and dividend merits to be allowed in favour of assessee, as also allowed by the Tribunal in *Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra)* vide its deliberations at page 31 of order dated 14.03.2019.

14. Coming to last issue of contribution to Chief Minister's Fund, the learned Authorized Representative for the assessee pointed out that the said addition has to be confirmed in the hands of assessee but the matter is to be set aside to the Assessing Officer to allow the deduction under section 80G of the Act, after due verification.

15. Other Authorized Representatives supported the submissions made by these Counsels and took us through individual grounds of appeal raised.

16. It may be pointed out thereafter the cases of each of the assessee were taken up and in some cases, beside the above issues, certain other issues were also raised, which we shall deal with after deciding common issues raised in all the appeals.

17. The learned Departmental Representative for the Revenue fairly admitted that the issues stand covered by the order of the Hon'ble Supreme Court and needs revisit by the Assessing Officer as per directions of the Hon'ble Supreme Court in respect of excess cane price paid by S.S.K. group. In respect of other issues, he placed reliance on the orders of authorities below.

18. We have heard the rival contentions and perused the record. At the outset, it may be pointed out that appeal in 242/PUN/2013 is late by 49 days, against which the assessee has filed an Affidavit. In the totality of the same, we condone the delay of 49 days.

19. Briefly, the common issue in this bunch of appeals is the payment of excessive cane price to farmers on purchase of sugarcane by S.S.K. to the farmers. The assessee Co-operative societies had purchased sugarcane and crushed the

same for manufacture of sugar. The assessee had at the time of purchase of sugarcane paid the price and later on as per orders issued by the Government. The Sugar Cane (Control) Order, 1966, which authorized the Government to fix minimum sugarcane price and additional sugarcane price was also payable as per clause 5A of said Control Order, 1966. The Assessing Officer was of the view that difference between the cane price paid as per clause 3 of Control Order, 1966 and the price determined by the State Government under clause 5A of Control Order, 1966 was in the nature of distribution of profits and hence, not deductible as expenditure. Hence, the same was disallowed in the hands of assessee both in respect of amount paid to the Members as well as to non Members. The said issue travelled to the Apex Court in bunch of appeals with lead order in Tasgaon Taluka S.S.K. Ltd. and others (supra) and the issue has been set aside to the file of Assessing Officer with certain directions.

20. The said issue was taken up by the Tribunal in the bunch of appeals with lead order in Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra) and it was observed as under:-

"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/fixd 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 nonmembers, 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 aforesaid 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 relating 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 nonmembers 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."

21. As far as the case of assessee, which are governed by the said Control Order, 1966 are concerned, the same was thus, decided by the Hon'ble Supreme Court and in line with directions of the Apex Court, we remit the issue back to the file of Assessing Officer, who shall decide the said issue after allowing reasonable opportunity of hearing to the assessee.

22. However, after assessment year 2009-10, the scenario of payment of cane price to the farmers has undergone change and the distribution is on the basis of Fair and Remunerative Price, which was different from SMP. The Control Order, 1966 and the working of SAP under clause 5A of the said order does not govern the payment of cane price to the farmers after assessment year 2009-10. In such scenario, the Assessing Officer is directed to re-look into the claim of assessee as per amended guidelines issued in this regard and decide the allowability of said expenditure in the hands of S.S.K. group. Since the SMP factor is not the basis for allowing the said expenditure, it would be difficult to calculate the additional purchase price under clause 5A of Control Order, 1966. Accordingly, in the present bunch of appeals, we remit this issue of deductibility of excess cane price to the file of Assessing Officer with necessary directions to apply the ratio laid down by the Hon'ble Supreme Court in the years to which it is so applicable and for the balance years i.e. after the modification of the Rules from assessment year 2009-10, to consider the changed guidelines and decide the same after allowing reasonable opportunity of hearing to the assessee.

23. It is contended by the learned Counsels before us that in addition to the issue before the Hon'ble Supreme Court in respect of excess cane price, there are in some cases, sugarcane was purchased on contracted rates / price out of area of operations. It was pointed out by them that this issue was not considered by the Hon'ble Supreme Court but the said deduction is to be allowed in the hands of assessee, which admittedly, is not covered by SMP price. Since the matter has been set aside to the file of Assessing Officer, then in the hands of relevant assessee, this issue may be looked into by the Assessing Officer. It was pointed out that in such cases, SMP would not have any role to pay. Consequently, such appeals are not governed by the ratio laid down by the Hon'ble Supreme Court in CIT Vs. Tasgaon Taluka S.S.K. Ltd. and others (supra). The Assessing Officer is directed to decide the issue after allowing reasonable opportunity of hearing to assessee.

24. Now, coming to the next issue i.e. sale of sugar at concessional rate to Members. In this bunch of appeals, this is the second issue which is mostly raised and different Counsels appearing before us have pointed out that the said issue has been decided by the Hon'ble Supreme Court in CIT Vs. Krishna Sahakari Sakhar Karkhana Ltd. (supra), but the appeals in the present bunch have been decided without taking into consideration the said decision, as the orders were passed by CIT(A) before the said decision.

25. We find that the Tribunal in Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra) have remitted the issue back to the file of Assessing Officer vide its deliberations in para 11 at pages 22 to 24 of order to apply the ratio laid down in CIT Vs. Krishna Sahakari Sakhar Karkhana Ltd. (supra) and determine whether difference between average price of sugar sold in the market and that sold to the Members at concessional rate was the appropriation of profits or not. Following the

same parity of reasoning, this issue is also remitted back to the Assessing Officer to decide in line with same directions.

26. Further in some cases, sugar is given at particular quantity, free of cost, as per Government approval, instead of monthly concessional sugar. Such cases are to be decided independent of Krishna S.S.K. Ltd. ratio. The Assessing Officer is directed to take note of the Government approval in this regard, while deciding the issue.

27. Now, coming to the next set of deduction; the first such issue claimed by the assessee was on account of Area Development Fund.

28. We find that though the Tribunal in *Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra)* has remitted the issue back to the file of Assessing Officer; but the issue stands covered by earlier order of Tribunal in *Loknete Balasaheb Desai Sahakari Sakhar Karkhana Ltd. Vs. DCIT (supra)*, which was rendered after issue was remitted by the Apex Court in *Siddheshwar Sahakari Sakhar Karkhana Ltd. Vs. CIT* reported in 139 taxman 434 (SC). The learned Authorized Representatives stressed that since the issue has been decided by Tribunal itself vide para 18 of the said order, there is no merit in sending the issue back to the file of Assessing Officer. The relevant para 18 reads as under:-

*“18. Now the question before us is whether this collection made towards “ADF” by the assessee sugar factory is impressed with the specific obligation or assessee hold this money as a trustee as held in the case of *Bijlee Cotton Mills (P.) Ltd. (supra)*? Our answer is yes. In this case, even if initially it was by way of discretion the Sugar Co-operative factories were collecting the fund and spending the same on the different projects undertaken in the area of operation but subsequently the collection and use of fund was regulated by the intervention of the Govt. by issuing the order u/s. 79A of the Maharashtra Co-operative Society Act. The assessee has maintained the separate account in respect of this fund and as per the statement filed before us it is seen that the assessee sugar factory is utilizing the ADF on different projects as per the approval given in the annual general meeting (AGM). The assessee has to submit the report every year in respect of the collection and utilization of the amount under the ADF to the Government. Nowhere, it is the case of the Revenue that any money is diverted by the assessee sugar factory for any other purpose other than approved in the AGM of the members. Merely because the*

amount collected is not kept separately in the bank account, the character of the amount will not change as held in the case of Bijlee Cotton Mills (P.) Ltd. (supra). As submitted before us the assessee is required to submit the Auditor's Report to the Director of Sugar, Govt. of Maharashtra each year showing the opening balance of the ADF, amount collected during the year and utilized during the year (Page No. 29 of the Compilation). We, therefore, hold that the collection made by the assessee towards the ADF by way of deduction made from the sugarcane bills payable to the members and non-members is impressed with an obligation to spend the same for the specified purposes and the persons/Members paying contribution to ADF are aware before the deduction is made that for what purpose the assessee Co-operative Factory is collecting the said fund and where the fund will be utilized. In our humble opinion the assessee's role is like a trustee of the "Area Development Fund". We, accordingly, decide this issue in favour of the assessee. It was submitted before us that the Department has allowed the expenditure incurred by the assessee out of the ADF on the actual basis treating the same as a business expenses. As we have held that the amount collected under the ADF is not a trading receipt in the hands of the assessee hence, the deduction given by the Assessing Officer in the respective assessment years towards ADF is to be withdrawn. The Assessing Officer is accordingly direct to exclude fully the amount included towards "Area Development Fund" in the income of the assessee and also to withdraw the amount allowed as a business expenditure towards ADF. Accordingly the assessee succeeds on this issue."

29. Since the issue has already been decided in favour of assessee, we hold that the assessee is entitled to the claim of Area Development Fund and same is to be allowed in the hands of assessee.

30. Similarly, the deduction on account of provision of VSI contribution stands decided in favour of assessee by earlier decision of Tribunal and even in Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra). The relevant findings are in paras 17 and 18, which read as under:-

"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 Id. 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."

31. Consequently, we allow the claim of assessee in this regard and direct the Assessing Officer to treat the VSI contribution as business expenditure by allowing deduction @ 125% under section 35(1)(ii) of the Act.

32. Now, coming to the next issue of contribution to Chief Minister's Fund, wherein though the addition needs to be confirmed in the hands of assessee, but the matter is set aside to the file of Assessing Officer to allow the consequent deduction under section 80G of the Act. The relevant findings of Tribunal in *Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra)* are in paras 19 to 21 of the order, which read as under:-

"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."

33. Following the same parity of reasoning, we direct the Assessing Officer to disallow the claim made as business expenditure, but allow the claim of deduction under section 80G of the Act, on verification.

34. The next issue which is raised is Khodki charges. This issue has also been decided in favour of assessee by the Tribunal in *Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra)* vide paras 22 and 23 at pages 29 and 30 of the order. The finding of Tribunal reads as under:-

"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."

35. Following the same parity of reasoning, we allow this claim of assessee of Khodki charges.

36. Similarly, deduction claimed under section 80P(2)(d) of the Act on account of interest and dividend needs to be allowed in favour of assessee as allowed by the Tribunal in Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra) vide paras 24 to 26 at pages 31 to 33 of order. The findings of Tribunal are as under:-

"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 subsection (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 cooperative 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 Cooperative 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."

37. That leaves us the last issue of allowability of deduction on account of employees' contribution to PF / ESIC, which was denied because of late deposit of the said amounts. The said issue stands covered by the ratio laid down by Hon'ble Supreme Court in CIT v. Alom Extrusions Limited (supra) and the Tribunal in Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra) vide paras 14 to 16 has directed the Assessing Officer to allow the same. The relevant findings of Tribunal are as under:-

"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 assesseees 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."

38. Following the same parity of reasoning, we allow this claim of assessee also.

39. Another issue which is raised in some of the appeals is H&T expenses to be allowed, as per CBDT Circular, copy of which is placed on record. The CBDT vide its Circular No.6/2007, dated 11.10.2007 had noted the instances of Assessing Officer in disallowing the claim of Harvesting and Transportation (H&T) expenses incurred by Co-operative Sugar Mills for procuring sugarcane from farmers, who are members of Co-operative Sugar Mills. As per the said Circular, it was held that expenses were incurred by Sugar Mills for ensuring an adequate and sustained supply of freshly cut sugarcane, which was an essential input for continuous running of such mills and hence, expenses were for commercial expediency. In view

thereof, we hold that H&T expenses paid by the assessee are to be allowed as expenditure incurred wholly and exclusively for the purpose of business.

40. Now, we shall take up the lead appeal in ITA No.1210/PUN/1997, wherein the first issue raised vide ground of appeal No.1 is against allowability of excess sugarcane price paid by the assessee. The said issue is remitted back to the file of Assessing Officer.

41. The second issue raised vide ground of appeal No.2 is against status of assessee to be adopted, wherein the assessee had claimed itself to be Co-operative Society and the authorities below have assessed the status as Association of Persons. The learned Authorized Representative for the assessee pointed out that status to be adopted is Co-operative Society and not AOP. We find merit in the plea of assessee and the said issue raised vide ground of appeal No.2 is thus, allowed.

42. Now, coming to the issue raised vide ground of appeal No.3 i.e. against allowability of cane grant of ₹ 37,625/-. The assessee claimed the said expenditure as deductible as the same was compensation paid to the cane suppliers for not crushing their cane after cutting and harvesting as per agreement entered into with the aforesaid parties. In view of the settled terms of agreement, the assessee in order to protect its supply of cane, had entered into such an agreement with cane suppliers and the same being incurred during the course of carrying on of its business, is to be allowed as business expenditure. The ground of appeal No.3 raised by assessee is thus, allowed.

43. The grounds of appeal No.4 and 5 are not pressed and hence, the same are dismissed as not pressed.

44. The last issue raised vide ground of appeal No.6 is against addition on account of value of closing molassis in process of ₹ 3,68,850/-. The claim of assessee was that there was neither opening molassis in process nor closing molassis in process. The learned Authorized Representative for the assessee pointed out that molassis, if any, were not valued and the said principle has been followed consistently, whereas the Assessing Officer made the addition in the hands of assessee in the present year. Because of recognized practice which has been consistently followed by the assessee, there is no merit in the orders of authorities below in assessing the value of molassis in process, as closing stock in the hands of assessee. We direct deletion of said addition in the hands of assessee. Consequently, the ground of appeal No.6 raised by assessee is thus, allowed.

ITA Nos.2119 & 2120/PUN/2014

45. In ITA Nos.2119/PUN/2014, the learned Authorized Representative for the assessee has fairly pointed out that grounds of appeal No.1b to 1d needs to be decided.

46. The Revenue authorities had disallowed 10% out of telephone expenses and vehicle maintenance expenses and 50% out of ceremony expenses. The learned Authorized Representative for the assessee has failed to bring on record any evidence to prove to the contrary. Hence, the disallowance confirmed by CIT(A) under the respective heads is confirmed. The ground of appeal No.2 being consequential is dismissed.

47. Similarly, in ITA No.2120/PUN/2014, the assessee has raised similar grounds of appeal No.1b to 1d and 2. The ground of appeal No.1a is against disallowance of excessive cane price paid, which we have already remitted back to

the file of Assessing Officer. The grounds of appeal No.1b to 1d and 2 are thus, dismissed, following the same parity of reasoning as above.

ITA Nos.451 & 452/PUN/2012 and 2121 & 2122/PUN/2014

48. In ITA Nos.451 & 452/PUN/2012 and 2121 & 2122/PUN/2014, the second issue raised is consequential, hence the same is dismissed.

ITA Nos.167 to 170/PUN/2013

49. In ITA Nos.167 to 170/PUN/2013, the second issue is not pressed, hence the same is dismissed as not pressed.

ITA Nos.1088 to 1091/PUN/2012 & 1443/PUN/2012

50. In ITA Nos.1088 to 1091/PUN/2012 & 1443/PUN/2012 another issue raised is against deduction under section 80P(2)(a) of the Act. As none appeared for assessee, we remit this issue to the Assessing Officer, who shall decide the same after giving reasonable opportunity of hearing to the assessee.

51. Before closing, it may be pointed out that majority of appeals were represented by different Authorized Representatives but in some cases, none appeared on behalf of assessee, but since the issue stands covered by the order of Apex Court and thereafter, by the respective orders of Apex Court and the Tribunal, we proceeded to decide the appeals after hearing the learned Departmental Representative for the Revenue on the said issues.

52. Further, the Revenue is also in appeal in some of the cases against relief granted by the CIT(A) in respect of excess cane price majorly. In view of our decision in the paras hereinabove, the appeals filed by assessee and Revenue are allowed.

ITA No.2768/PUN/2016

53. The issue in ground of appeal No.1a is Excess Cane Price. The said issue has been decided by us in the paras hereinabove and has been set aside to the file of Assessing Officer to follow the guidelines issued by the Apex Court in CIT Vs. Tasgaon Taluka S.S.K. Ltd. and others (supra). Following the same parity of reasoning, this issue is set aside to the file of Assessing Officer.

54. The grounds of appeal No.1b and 1c are not pressed, hence the same are dismissed as not pressed. The ground of appeal No.2 raised by assessee is consequential and hence, the same is dismissed.

ITA Nos.1497/PUN/2012 & 1541/PUN/2012

55. Now, coming to cross appeals in the case of Shri Chhatrapati Sahakari Sakhar Karkhana Ltd., wherein the ground of appeal No.1 in assessee's appeal is against deduction on account of Excess Cane Price. We have already set aside the issue to the file of Assessing Officer and following the same parity of reasoning, this issue is set aside to the file of Assessing Officer to decide the same in line with our directions in Sidheshwar Sahakari Sakhar Karkhana Ltd. (supra)

56. Coming to second issue of payment of VSI contribution, which stands allowed by the Pune Bench of Tribunal in the case of Bhima S.S.K. Ltd. (supra) and

also with lead order in Majalgaon Sahakari Sakhar Karkhana Ltd. Vs. ACIT (supra) and following the same parity of reasoning, this issue thus, allowed.

57. The next issue raised vide ground of appeal No.3 is against deductibility of Cane Development Fund. Brief facts relating to the issue are that the assessee collects amounts on account of Cane Development Fund which are spent for its development. However, during the year under consideration, there were no collections on account of Cane Development Fund, but the amount was spent out of opening funds available. The learned Authorized Representative for the assessee fairly pointed out that the issue has been set aside by the Pune Bench of Tribunal in the case of Shri Mahankali SSK Ltd. Vs. DCIT in ITA No.1006/PN/2007, relating to assessment year 2002-03, vide order dated 25.01.2011, in turn, relying on the decision of the Hon'ble Supreme Court in the case of Siddheshwar S.S.K. Ltd. reported in 270 ITR 1 (SC). Hence, we remit this issue back to the file of Assessing Officer.

58. The ground of appeal No.4 is against allowability of Area Development Fund, which issue stands covered by the order of Pune Bench of Tribunal in Loknete Balasaheb Desai Sahakari Sakhar Karkhana Ltd. Vs. DCIT (supra) vide para 18, which has already been allowed by us in the hands of assessee with lead order in Sidheshwar Sahakari Sakhar Karkhana Ltd. Hence the same is allowed.

59. Now, coming to appeal of Revenue. The grounds of appeal No.1, 4 and 5 are general and hence, do not require adjudication.

60. Further, the issue in ground of appeal No.2 is against sale of sugar at concessional rate, which has been remitted back to the file of Assessing Officer to

follow the ratio laid down by the Apex Court in CIT Vs. Krishna Sahakari Sakhar Karkhana Ltd. (supra) and hence, the same is set aside.

61. Now, coming to last issue against allowability of Khodki charges which has been allowed by us in the hands of assessee with lead order in Sidheshwar Sahakari Sakhar Karkhana Ltd. and following the same parity of reasoning, we allow this claim of assessee.

62. In the result, all the appeals of assessee and Revenue are allowed as indicated above.

Order pronounced on this 1st day May, 2019.

Sd/-
(ANIL CHATURVEDI)
लेखा सदस्य / ACCOUNTANT MEMBER
पुणे / Pune; दिनांक Dated : 1st May, 2019.

Sd/-
(SUSHMA CHOWLA)
न्यायिक सदस्य / JUDICIAL MEMBER

GCVSR

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

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The concerned CIT(A);
4. आयकर आयुक्त / The concerned CIT,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे "ऐ" / DR 'A', ITAT, Pune;
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune