

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT  
AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं / ITA No.238/PUN/2016

निर्धारण वर्ष / Assessment Year : 2011-12

M/s. New Phaltan Sugar Works Ltd.,  
A/P, Sakharwadi, Tal. Phaltan,  
Dist. Satara.

..... अपीलार्थी /  
Appellant

PAN : AAACN9008Q.

बनाम v/s

The Asst. Commissioner of Income Tax,  
Satara Circle, Satara.

..... प्रत्यर्थी /  
Respondent

Assessee by : None.

Revenue by : Shri Rajesh Gawali.

सुनवाई की तारीख / Date of Hearing : 06.05.2019	घोषणा की तारीख / Date of Pronouncement: 06.05.2019.
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आदेश / ORDER

**PER VIKAS AWASTHY, JM :**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals) – 2, Pune dated 15.10.2015 for assessment year 2011-12.

2. The assessee in appeal has assailed the order of CIT(A) by raising following grounds :

*"1. The learned CIT(A)-2, Pune erred in law and on facts in sustaining the addition made by the learned AO amounting to Rs.69,95,620/- by treating the provision made for sugarcane purchase as expenditure relating to prior period i.e. AY 2010-11. The authorities failed to appreciate that the sugarcane pertaining to the provision of Rs. 69,95,620/- was crushed in A.Y. 2011-12 itself.*

*2. The learned CIT(A)-2, Pune erred in law and on facts in sustaining the addition made by the learned AO, amounting to Rs. 20,44,175/-, on account of non-deduction of tax at source on interest payment to Shetkari Kamgar Patasanstha. He ought to have appreciated that the said party was a co-operative society engaged in the business of banking and as such was covered under the exception provided in section 194A(3) of the ITA, 1961.*

*3. The learned CIT(A)-2, Pune erred in law and on facts in sustaining the addition made by the learned AO, amounting to Rs. 8,52,897/-, on account of non-deduction of tax at source on payment of guarantee commission to Chairman. He failed to appreciate the fact that the payee party had offered the said commission to tax and had duly paid the taxes thereon."*

3. The first notice of the appeal was sent to the assessee on 13.12.2017 through Register Post with Acknowledgment Due (RPAD) on the address mentioned in Form No.36 for 17.01.2018. The notice was duly served as is evident from the acknowledgment available on record. On the date fixed, none appeared on behalf of the assessee. The case was thereafter adjourned to 04.04.2018 and fresh notice was issued to the assessee through RPAD on 17.01.2018 for 04.04.2018. The acknowledgment of service of notice was duly received back. Despite service of notice, again none appeared on behalf of the assessee on the date fixed and the appeal was adjourned to 18.06.2018. Thereafter on all subsequent dates i.e., on 06.09.2018, 14.03.2019, 19.03.2019 and 06.05.2019 none appeared to represent the assessee. It seems that the assessee is not keen to pursue the appeal. Under such circumstances, the appeal is taken up for hearing with the assistance of Id.D.R and the material available on record.

4. Shri Rajesh Gawali representing the Department vehemently defended the impugned order and prayed for dismissing the appeal of assessee.

5. We have heard the submissions made by Id. D.R. and perused the documents available on record. The assessee company is engaged in manufacturing of Sugar. In scrutiny assessment proceedings, the AO made following additions / disallowances :

- |                                                    |                  |
|----------------------------------------------------|------------------|
| 1. Disallowance u/s 40(a)(ia) of the Act           | - Rs.32,69,573/- |
| 2. Addition on account of difference in cane price | - Rs.69,95,620/- |

Aggrieved with the assessment order dt.14.02.2014, the assessee filed appeal before the CIT(A). The first Appellate Authority dismissed the appeal of assessee in toto. Hence, the present appeal.

6. Before the Tribunal, no material has been placed on record by the assessee to show any perversity in the impugned order. In the absence of any contrary material, we find no reason to interfere with the findings of CIT(A). Accordingly, the impugned order is upheld and the appeal of assessee is dismissed.

7. In the result, appeal of assessee is dismissed.

Order pronounced in the open Court after hearing of the appeal on Monday, the 06<sup>th</sup> day of May, 2019.

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

**Sd/-**  
**(VIKAS AWASTHY)**  
**JUDICIAL MEMBER**

पुणे Pune; दिनांक Dated : 06<sup>th</sup> May, 2019.  
Yamini

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. CIT(A)-2, Pune.
4. Pr. CIT-3, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" / DR,  
ITAT, "A" Pune;
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER**

// True Copy //

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