

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

श्री अनिल चतुर्वेदी, लेखा सदस्य, एवं श्री विकास अवस्थी, न्यायिक सदस्य के समक्ष ।  
BEFORE SHRI ANIL CHATURVEDI, AM AND SHRI VIKAS AWASTHY, JM

आयकर अपील सं. / ITA No.293/PUN/2017

निर्धारण वर्ष / Assessment Year : 2012-13

Beed Taluka Dhud Vavsayik  
Sahakarisingh Ltd.,  
Manzari Phata, At Post Pali,  
Distt.-Beed - 431122

PAN : AAATB8131F

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward – 1, Beed

.....प्रत्यर्थी / Respondent

Assessee by : N O N E (Written request to withdraw  
appeal received through post)  
Revenue by : Shri N. Ashok Babu

सुनवाई की तारीख / Date of Hearing : 01-07-2019

घोषणा की तारीख / Date of Pronouncement : 01-07-2019

**आदेश / ORDER**

**PER VIKAS AWASTHY, JM :**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-2, Aurangabad dated 17-08-2016 for the assessment year 2012-13.

2. An application dated 26-04-2019 from the assessee/appellant has been received through Speed Post on 29-04-2019 with a prayer to withdraw the appeal. The relevant extract of the application reads as under :

“Sub : **Request for withdrawal of appeals** reg.

Ref : i] Appeal filed – against order of CIT(A)-2  
Aurangabad’s No. ABD/CIT(A)-2/28/2015-2016  
dt. 17-08-2016 for **A.Y. 2012-13**;

ii] PAN. AAATB8131F

iii] **Notice of Appeal No. 293/PUN/2017 dt. 17-08-2016-  
Hearing fixed on 30-04-2019.**

Please refer to the above.

2] In context to the above, it is submitted that :-

- (i) Vide Appellate order of CIT(A)-2, A’bad, under reference, the disallowance of claim made u/s. 80P(2)(b) was confirmed, as the appellant being a federation of primary milk procuring societies.
- (ii) Further, Recently, assessee came to know that such deduction u/s. 80P(2)(b) is not allowable to the federation, as observed by the Hon. Supreme court in the case of **“The Citizen Co-op Society Ltd. vs. ACIT” reported in (2017) 397 ITR 0001 (SC), dated 08/08/2017, in Para 21 giving reference of decision of CIT vs. Punjab State Co-op Bank Ltd., (2008) 300 ITR 24 (Pun & Har – HC)**

21. In the case of **Commissioner of Income Tax v. Punjab State Co-operative Bank Ltd., (2008) 300 ITR 24 (Punjab & Haryana H.C.)**, while dealing with an identical issue, the High Court of Punjab and Haryana held as follows:

“8. The provisions of section 80P were introduced with a view to encouraging and promoting the growth of the co-operative sector in the economic life of the country and in pursuance of the declared policy of the Government. The different heads of exemption enumerated in the section are separate and distinct heads of exemption and are to be treated as such. Whenever a question arises as to whether any particular category of an income of a co-operative society is exempt from tax, then it has to be seen whether such income fell within any of the several heads of exemption. If it fell within any one head of exemption,.... It means that a co-operative society engaged in carrying on the business of banking and a co-operative society providing credit facilities to its members will be entitled for exemption under this sub-clause. The carrying on the business of banking by a cooperative society or providing credit facilities to its members are two different types of activities which are covered under this sub-clause.

xx xx xx

13. So, in our view, if the income of a society is falling within any one head of exemption, it has to be exempted from tax notwithstanding that the condition of other heads of exemption are not satisfied. A reading of the provisions of section 80P of the Act would indicate the manner in which the exemption under the said provisions is sought to be extended. **Whenever the Legislature wanted to restrict the exemption to a primary co-operative society, it was so made clear as is evident from clause (f) with reference to a milk co-operative society that a primary society engaged in supplying milk is entitled to such exemption while denying the same to a federal milk co-operative society.”**

- 3] **In view of the above narrated facts and considering observation of Apex court cited supra, appellant may please be permitted to withdraw the appeal, under reference, and oblige.**

*Inconvenience cause, if any, is very much regretted.*

*Thanking you Sir, in anticipation.*

*Yours Sincerely,*

*Sd/-  
(Shri Khande S.G.) M.D.  
Beed Taluka Dhud Vavsayik Sahakari Sangh Ltd.,  
Manzari Phata, of Post : Pali*

3. Shri N. Ashok Babu representing the Department submitted that the Department has no objection in case the assessee wishes to withdraw the appeal.

4. In view of the written request made by the assessee/appellant the appeal is dismissed as withdrawn.

Order pronounced in open Court after hearing of the appeal on Monday, the 01<sup>st</sup> day of July, 2019.

Sd/-	Sd/-
(अनिल चतुर्वेदी / Anil Chaturvedi)	(विकास अवस्थी / Vikas Awasthy)
लेखा सदस्य / ACCOUNTANT MEMBER	न्यायिक सदस्य / JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 01<sup>st</sup> July, 2019.

RK

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

1. अपीलार्थी / The Appellant.
  2. प्रत्यर्थी / The Respondent.
  3. आयकर आयुक्त (अपील) / The CIT(A)-2, Aurangabad
  4. The Pr. Commissioner of Income Tax-2, Aurangabad
  5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "ए" बेंच,  
पुणे / DR, ITAT, "A" Bench, Pune.
  6. गार्ड फ़ाइल / Guard File.
- //सत्यापित प्रति // True Copy//

आदेशानुसार / BY ORDER,

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