

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "C", PUNE

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

आयकर अपील सं. / ITA No.1256/PUN/2017
निर्धारण वर्ष / Assessment Year : 2007-08

John Deere Equipment India Pvt. Ltd., ACIT, Circle-14,
(Now merged with Vs. Pune
John Deere (India) Pvt. Ltd.,
Tower-XIV, Cybercity,
Magarpatta City,
Hadapsar, Pune-411013
PAN: AAACL7331A

(Appellant)

(Respondent)

Assessee by

Shri Nikhil Pathak &
Ms. Sukhada Choudhary

Revenue by

Shri Sardar Singh Meena, CIT

Date of hearing

22-07-2019

Date of pronouncement

22-07-2019

आदेश / ORDER

PER PARTHA SARATHI CHAUDHURY, JM :

This appeal by the assessee is directed against the order passed by the Commissioner of Income-tax (Appeals) on 15-03-2017 in relation to the assessment year 2007-08.

2. The first ground about initiation of re-assessment proceedings was not pressed by the ld. AR. The same is hereby dismissed.

3. The other grounds are against the confirmation of disallowance of Rs.96,04,464/- in respect of payments made by the assessee to Deere & Co., USA towards I.T. software licenses, internet access charges and I.T. support services; and further Rs.5,25,48,347/- towards enhancement made by the Id. CIT(A) in respect of Payment made on account of web based training and Reimbursement of expatriate salary.

4. We have heard both the sides and gone through the relevant material on record. Both sides are in agreement that the facts and circumstances of this appeal are *mutatis mutandis* similar to those of John Deere India Pvt. Ltd. (ITA No.1254/PUN/2017), which was separately argued by the rival parties. In fact, no separate submissions were advanced by the either side and the arguments made for John Deere India Pvt. Ltd. were adopted for the instant appeal as well. We have passed a separate order today in the case of John Deere India Pvt. Ltd. (ITA No.1254/PUN/2017). Following our view taken in the above referred case, we order to delete the disallowance made u/s.40(a)(i) of the Act made by the AO as well as enhancement made in the first appeal.

5. In the result, the appeal is partly allowed.

Order pronounced in the Open Court on 22nd July, 2019.

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

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 22nd July, 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)-7, Pune
4. The Pr.CIT-6, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पुणे
“सी” / DR ‘C’, 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	22-07-2019	Sr.PS
2.	Draft placed before author	22-07-2019	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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