

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

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1190/PUN/2019
निर्धारण वर्ष / Assessment Year: 2009-10

Manibhadra Bio Energy, 353, Morkhiya Complex, Shukrawar Peth, Shivaji Road, Pune- 411002. PAN : AANFM8881A	Vs.	ITO, Ward-5(4), Pune.
Appellant		Respondent

Assessee by : None
Revenue by : Shri M. G. Jasnani
Date of hearing : 26.07.2022
Date of pronouncement : 26.07.2022

आदेश / ORDER

PER S. S. GODARA, JM:

This assessee's appeal for assessment year 2009-10 arises against the CIT(A)-4, Pune's order dated 04.06.2019 passed in case no.PN/CIT(A)-4/ITO, Ward-5(4), Pune/282/2011-12 involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short "the Act".

Case called twice. None appears at assessee's behest. It is accordingly proceeded *ex-parte*.

2. The assessee's sole substantive grievance raises in the instant appeal challenges correctness of both the lower authorities' action

declining its section 80JJA deduction claim of Rs.15,06,710/- thereby including that the corresponding “bagasse” is not a waste at all so as to be eligible for the same. Mr. Jasnani drew strong support therefrom in the course of hearing.

3. I have given my thoughtful consideration to the foregoing rival stands and find no merit in the Revenue’s argument. There could be hardly in dispute that the impugned section 80JJA deduction is allowable in respect of profits and gains derived from business of collecting and processing of bio-degradable waste. Hon’ble jurisdictional high court’s landmark decision in CIT vs. Padma S. Bora (2013) 355 ITR 368 (Bombay) holds in case of similar manufacturing of fuel briquettes from bagasse as admissible for section 80JJA deduction. I conclude in this factual and legal backdrop that the impugned disallowance deserves to be deleted. Ordered accordingly.

4. This assessee’s appeal is allowed in above terms.

Order pronounced on this 26th day of July, 2022.

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 26th July, 2022.

Sujeet (DOC)

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-4, Pune.
4. The Pr. CIT-3, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "SMC" बेंच,
पुणे / DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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