

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

BEFORE SHRI S.S. GODARA, JUDICIAL MEMBER AND  
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

ITA Nos.313 to 316/PUN/2019

निर्धारण वर्ष / Assessment Years : 2011-12 to 2014-15

Shree Chhatrapati SSK Ltd. A/p Bhavaninagar, Tal. Indapur, Dist. Pune – 413104 PAN: AAAAS3869G	Vs.	ITO, Ward 14(4), Pune
Appellant		Respondent

Assessee by Shri Hanumant Dhavale  
Revenue by Shri Saradar Singh Meena

Date of hearing 14-07-2022  
Date of pronouncement 28-07-2022

आदेश / ORDER

PER S.S. GODARA, JM :

These assessee's four appeals for assessment years 2011-12 to 2014-15 arise against the CIT(A)-7, Pune's separate orders; all dated 07-12-2018 passed in case Nos.PN/CIT(A)-7/Wd.14(4)/10437/2015-16, PN/CIT(A)-7/Wd.14(4)/10439/2015-16, PN/CIT(A)-7/HQ.6(2)/10674/2016-17 and PN/CIT(A)-7/Wd.14(4)/10662/2016-17 respectively, in proceedings under Section 143(3) r.w.s. 147 and 143(3) of the Income Tax Act, 1961, in short 'the Act'.

Heard both the parties. Case files perused.

2. The assessee pleads the following substantive grounds in its “lead” appeal ITA No.313/PUN/2019:-

1. *On the fact and in the circumstances of the case and in law of the learned Commissioner of Income Tax (Appeals)-7, Pune has erred in disallowing and adding back an amount of Rs.14,03,46,129/- on account of Excess Cane Price paid to members & non members.*
2. *On the fact and in the circumstances of the case and in law of the learned Commissioner of Income Tax (Appeals)-9, Pune has erred in enhance disallowing and adding back an amount of Rs.51,84,26,454/- on account of Excess Cane Price paid to members & non members.*
3. *On the fact and in the circumstances of the case and in law of the learned Commissioner of Income Tax (Appeals)-9, Pune has erred in disallowing and adding back an amount of Rs.1,42,43,380/- on account of Sale of sugar at concessional rate.*

3. Mr. Jasanani vehemently supported the learned lower authorities action on both counts i.e. assessee’s payment of excess cane price and sale of sugar at concessional rate (both to members) disallowed in both the lower proceedings. He fails to dispute that the former twin issues of excess cane price payment as well as sugar at concessional rate are no more *res integra* as the tribunal’s various co-ordinate benches, and more particularly ITA No.68/PUN/2018 in The Malegaon Sahakari Sakhar Karkhana

Limited vs. ITO's order dated 21.40.2021 has set aside the concerned assessee's substantive grounds back to the assessing authority for its afresh appropriate adjudication as per law. Ordered accordingly.

4. Same order to follow in assessee's latter three appeals ITA Nos.314 to 316/PUN/2019 raising the very twin issues. Ordered accordingly.

5. These assessee's four appeals are allowed for statistical purposes in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the Open Court on 28<sup>th</sup> July, 2022.

Sd/-  
**(DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

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

पुणे Pune; दिनांक Dated : 28<sup>th</sup> July, 2022

*GCVSR*

**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 "B" /  
DR 'B', 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	14-07-2022	Sr.PS
2.	Draft placed before author	26-07-2022	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.		