

आयकर अपीलीय अधिकरण “बी” न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, PUNE

BEFORE SHRI S.S.GODARA, JM
AND SHRI G.D. PADMAHSHALI, AM

आयकर अपील सं. / ITA No.221/PUN/2020
निर्धारण वर्ष / Assessment Year : 2010-11

Shree Chhatrapati SSK Ltd.,
A/P Bhavaninagar,
Tal. Indapur,
Dist. Pune
Pin – 413 104

PAN : AAAAS3869G

.....अपीलार्थी / Appellant

बनाम / V/s.

ITO, Ward – 6(1), Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Hanmant Dhavle
Revenue by : Shri Sardar Singh Meena

सुनवाई की तारीख / Date of Hearing : 03.10.2022
घोषणा की तारीख / Date of Pronouncement : 10.10.2022

आदेश / ORDER

PER S. S. GODARA, JM :

1. This assessee's appeal for AY 2010-11 arises against the CIT(A)-8, Pune's order dated 27/11/2019 passed in case No. PN/CIT(A)-8/ITO Wd 6(1)/18-19/468, involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case file perused.

2. The assessee raises the following three substantive grounds in the instant appeal.

- “1. On the fact and in the circumstance of the case and in law of the learned Commissioner of Income Tax (Appeals) -8, Pune has erred in disallowing and adding back an amount of Rs.82,50,11,652/- on account of Excess Cane Price paid to members & non members.
2. On the fact and in the circumstance of the case and in law of the learned Commissioner of Income Tax (Appeals) -8, Pune has erred in enhance disallowing and adding back an amount of Rs.2,78,49,227/- on account of Sale of sugar at concessional rate.
3. On the fact and in the circumstance of the case and in law of the learned Commissioner of Income Tax (Appeals) -8, Pune has erred in disallowing and adding back an amount of Rs.50,61,750/- on account of Cane Development Expenditure.”

3. It emerges during course of hearing that the assessee's former twin substantive grounds raising as many issues of disallowance excess sugarcane price paid to members and non-members and sale of sugar at concessional rate; respectively are no more res-integra as this tribunal's recent co-ordinate bench decision ITA No.68/PUN/2018 in The Malegaon Sahakari Sakhar Karkhana Limited vs. ITO's order dated 21.40.2021 has restored the same back to the Assessing Officer's afresh adjudication. And also that various learned co-ordinate benches have adopted the very course of action in all

such cases involving the instant twin issues of excess cane price paid to members /non-members and sale of sugar to them at concessional rates.

4. We next note that we ought to follow the very course of action regarding last substantive grievance of cane development expenditure claim of Rs.50,61,750/- is concerned as the same only supplements the former twin issues. Mr. Jasnani vehemently argued that the assessee had failed to prove impugned expenditure as wholly and exclusively for the purpose of business in the relevant previous year. The fact remains that the Assessing Officer has already been directed to decide the assessee's former twin issues and therefore, we are of the opinion larger interest of justice would be met in case we restore the instant last ground as well subject to the condition the assessee shall file all the relevant details in consequential proceedings as per law. Ordered accordingly.

5. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the Open Court on this 10th day of October, 2022.

Sd/-

(G.D. PADMAHALI)
लेखा सदस्य/ **ACCOUNTANT MEMBER**

Sd/-

(S.S. GODARA)
न्यायिक सदस्य/**JUDICIAL MEMBER**

पुणे / Pune; दिनांक / Dated : 10th October, 2022.
Ashwini

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-8 Pune.
4. The Pr.CIT-3, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्ड फ़ाइल / Guard File. आदेशानुसार / BY ORDER,
// True Copy //

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

S.No.	Details	Date	Initials
1	Draft dictated on	04.10.2022	
2	Draft placed before author	06.10.2022	
3	Draft proposed & placed before the Second Member		
4	Draft discussed/approved by Second Member		
5	Approved Draft comes to the Sr. PS/PS		
6	Kept for pronouncement on		
7	Date of uploading of Order		
8	File sent to Bench Clerk		
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R.		
11	Date of Dispatch of order		