

आयकर अपीलिय अधिकरण "सी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.487/PUN/2022
निर्धारण वर्ष / Assessment Year : 2017-18

Bhima Sahakari Sakhar Karkhana Ltd.,
A/P. Takli-Sikandar, Tal.-Mohol,
Distt.-Solapur – 413248

PAN : AAAAB0872C

.....अपीलार्थी / Appellant

बनाम / V/s.

Deputy Commissioner of Income Tax,
Circle -1, Solapur

.....प्रत्यर्थी / Respondent

Assessee by : N O N E
Revenue by : Shri Suhas Kulkarni

सुनवाई की तारीख / Date of Hearing : 20-12-2022
घोषणा की तारीख / Date of Pronouncement : 21-12-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 17-05-2022 passed by the National Faceless Appeal Centre ("NFAC"), Delhi for assessment year 2017-18.

2. The only issue to be decided is as to whether the CIT(A), NFAC, Delhi justified in restricting the disallowance of Rs.14,341.50/- on account of CMRF.

3. We note that the CIT(A) disallowed 50% of addition made by the AO on account of contribution to C.M.R.F. by placing reliance on the order of this Tribunal in assessee's own case for earlier years vide order dated 14-03-2019. There is no contrary view brought on record by the assessee before us. Therefore, we find no infirmity in the order of CIT(A) and it is justified. Thus, the ground raised by the assessee is dismissed.

4. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court on 21st December, 2022.

Sd/-
(Inturi Rama Rao)
ACCOUNTANT MEMBER

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 21st December, 2022.
रवि

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

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

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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