

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

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1202/PUN/2024

निर्धारण वर्ष / Assessment Year : 2018-19

Gangakhed Multistate Coop. Credit Society Limited, Ram Seeta Sadan, Kodri Road, Gangakhed Taluka, Gangakhed, Parbhani 413514 Maharashtra PAN : AABAG5687M	Vs.	Income Tax Officer, Ward Hingoli
Appellant		Respondent

Assessee by : Shri Digambar Surwase
Revenue by : Shri Rajesh Gawali

CORRIGENDUM

PER INTURI RAMA RAO, AM:

This corrigendum is being issued to correct the inadvertent error in the Tribunal order dated 14.08.2024 in not mentioning the attendance of Shri Digambar Surwase, learned Authorised Representative for the assessee. Therefore, the name of Shri Digambar Surwase, Chartered Accountant is treated as appeared on behalf of the assessee. In view thereof, para No. 5 of the Tribunal order dated 14.08.2024 stands deleted and Para No.7 be read as under :

“7. I heard the rival submissions and perused the relevant material on record. The issue in the present appeal relates to the allowability of deduction u/s.80P(2)(d) in respect of interest income earned by a Cooperative Society formed with the object of accepting deposits from Members and lending money to its Members, which is no more *res integra* in view of catena of decisions passed by this Bench on this very issue.”

2. To this extent, the order stands modified. Ordered accordingly.

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 20th August, 2024.

Satish

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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