

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं
श्री जगदीश, लेखा सदस्य के समक्ष

BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.3360 & 3361/Chny/2024
निर्धारणवर्ष/Assessment Years: 2019-20 & 2021-22

The ACIT, Central Circle-3(2), Chennai.	v.	M/s.Bannari Amman – Sugars Ltd., 1212, Trichy Road, Coimbatore-641 018. [PAN: AAACB 8933 G]
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Mr. R. Vijayarghavan & Mr. Vikram Vijayarghavan Advocate, (Virtual)
प्रत्यर्थी की ओर से /Respondent by	:	Mr. Shiva Srinivas CIT
सुनवाईकीतारीख/Date of Hearing	:	24.09.2025
घोषणाकीतारीख /Date of Pronouncement	:	04.12.2025

आदेश / ORDER

PER ABY T. VARKEY, JM:

These appeals preferred by the Revenue are arising out of the orders passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the Learned Commissioner of Income Tax (Appeals)-20, Chennai (hereinafter referred to as 'Ld. CIT(A)'), both dated 30.10.2024 for the Assessment Years (hereinafter referred to as 'AY') 2019-20 & 2021-22. Since the issues involved are common, both the appeals were heard together. Both the parties also argued them together,



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raising similar arguments on these issues. Accordingly, for the sake of convenience and brevity, we dispose all the appeals by this consolidated order.

2. We first take up the appeal of the Revenue in ITA No.3360/Chny/2024 for AY 2019-20. Ground Nos. 1 to 6 of the appeal relates to the Ld. CIT(A)'s action of deleting the addition of Rs.60,36,408/- made on account of cash returned against the rebate of 7.5% allowed in construction bills. The facts relating to this issue are that, the assessee is in the business of manufacturing in the sale of sugar, industrial alcoholic products, granites and cogeneration of power. A search and seizure action u/s 132 of the Act was conducted in the Chettinad Group of cases on 09.12.2020. During the course of search upon Chettinad Group, three diaries vide ANN/CTSPL/SB/B&D/S (1 to 3) and one loose sheet folder vide ANN/CLTSP/SB/LS/S were seized, which according to the Investigation officers, contained evidence for receipt of cash by Chettinad Builders Private Limited (in short 'CBPL') from the assessee. According to the AO of the searched person therefore, the seized material contained information which pertained to the assessee and had a bearing on their total income. After recording his satisfaction, the AO issued notice(s) u/s 153C of the Act *inter alia* for the relevant AY 2019-20.



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2.1 The AO in the impugned order noted that, the entries found in the seized material contained reference to 'Bannari Amman' or 'BASL' which totaled to Rs.9.26 crores spanning across one year 2019 to 2020. He further observed that, certain box files were also found in the course of search at Chettinad Group containing construction bills which were raised upon the assessee and Bannari Amman Education Trust [in short 'BAET'] and noted that the bills raised on BAET carried a rebate of 15% on the gross invoice value. The AO further observed that, the persons from whose possession the above mentioned seized diary & loose sheets were seized viz., Shri Yegappan and Shri Muthu had stated in their statements recorded u/s 132(4) of the Act that the impugned notings made by them in the names of 'Bannari Amman' or 'BASL' etc. was at the instructions and directions of Shri M V Jayashankar, an ex-employee of CBPL. According to the AO, Shri M. V. Jayashankar, Ex-General Manager of CBPL and Shri S. P. Palaniappan, Assistant Vice-President Finance had confirmed these notings to be receipt of cash from BAET in lieu of the 15% rebate allowed to the said customer in their construction bills. The AO also took note of sworn statement(s) of Smt. V. Valliammai, CFO of the Chettinad Group recorded u/s 131 of the Act on 26.07.2021 wherein she had averred under oath that, the impugned notings denoted cash which was received from BAET. The AO observed that she had also provided the details of projects undertaken by CBPL both for the assessee



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and BAET and had *inter alia* stated that CBPL had given rebate of 7.5% to the assessee in their construction bills, which according to her, was genuine. She also *inter alia* stated that, the rebate of 7.5% given to the assessee was negotiated prior to execution of the contract. It was brought to our notice that Smt. Valliammai was also cross-examined before the AO and she had reiterated that CBPL had not received any cash from the assessee in lieu of 7.5% rebate allowed on their construction bills.

2.2 Having taken note of the above, the AO however was of the view that these statements given by employee(s) / ex-employee(s) were incorrect and misleading. According to him, the impugned notings which totaled to Rs.9.06 crores, purportedly received in a single year, could not have been paid by BAET alone, and therefore he inferred that these notings ought to relate to all the projects undertaken by CBPL for the Bannari Group, more particularly the assessee. The AO was of the view that, if the employee(s) had admitted that the rebate given to BAET was not genuine and it was received back in cash, then same *modus operandi* would have been followed in the construction bills of the assessee as well. The AO referred to an email communication found from the seized electronic data wherein CBPL was requesting for the release of mobilization advances for the work wherein the schedule of quantities of work was provided, in which there was a mention of 7.5% rebate. This



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email communication, according to the AO, disproved the averment of Smt. V. Valliammai that the rebate of 7.5% was negotiated prior to finalization of construction contract. He thus inferred that the assessee must have also paid back the rebate of 7.5% in cash to CBPL. The AO also discussed the contents of some of the notings found in the impugned seized material, which according to him, suggested the name of the assessee and/or the location of their construction site. This according to AO corroborated his contention that the impugned notings were not vague but specific and it suggested payment of unaccounted cash by the assessee to CBPL. The AO is thus noted to have assumed that these notings found in the diary ought to relate to the rebate of 7.5% allowed to the assessee in their construction bills. He accordingly quantified the rebate mentioned across all the construction bills raised by CBPL upon the assessee in AYs 2015-16 to 2021-22 and added the respective amount(s) by way of unaccounted cash payments made by the assessee u/s 69B of the Act. Aggrieved by the order of the AO, the assessee preferred an appeal before the Ld. CIT(A) who was pleased to delete the impugned addition. Now the Revenue is in appeal before us.

2.3 Assailing the action of the Ld. CIT(A), the Ld. DR argued that though the employees of Chettinad Group had denied having received any cash payments from the assessee, but in his view, the notings/jottings on



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the seized material did suggest the receipt of cash from the assessee and not BAET. According to him, once Shri Jayashankar and Smt. Valliammai had admitted to have received cash in lieu of 15% rebate allowed on bills of BAET, then understandably same *modus operandi* would have been followed in the construction contract of the assessee as well. According to him, the AO had rightly estimated the unaccounted cash payments made by the assessee in light of the impugned seized material and that he should be allowed reasonable degree of latitude for doing so. The Ld. DR thus urged us to restore the order of the AO.

2.4 Per contra, the Ld. AR supported the order of the Ld. CIT(A). He submitted that, the impugned seized material were dumb documents from which, no prudent person properly instructed in law could have inferred that they related or pertained to the assessee. He also pointed out several defects and fallacies in the notings, which, in his view, showed that the said jottings were vague and dumb in nature. He also took us through the sworn statements of the employees and pointed out that, they had not only specifically denied having received any cash from the assessee but also averred that these notings did not pertain to the assessee. According to him, when the searched person himself had denied the contents of the seized diary/loose sheet found from his possession qua the assessee, then the AO could not have validly made any addition in the hands of the



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assessee. He argued that the assessee cannot be expected to prove a negative. He also brought to our notice that, the AO had blatantly contradicted himself by adding these very same notings in the hands of BAET as well. According to him, this action of the AO clearly showed that he himself was not sure regarding the veracity of the notings as to who did they possibly relate to and was simply shooting arrows in the dark. He thus submitted that such arbitrary addition made by the AO on assumption and surmises was rightly deleted by the Ld. CIT(A). He therefore does not want us to interfere with the appellate order impugned before us.

2.5 We have heard both the parties and perused the material placed before us. It is noted that, a search was conducted upon Chettinad Group in the course of which, three diaries bearing identification ANN/CTSPL/SB/B&D/S (1 to 3) and one (1) loose sheet bunch vide ANN/CLTSP/SB/LS/S was seized, copies of which has been placed before us. The case of the Revenue is that, certain notings /jottings were found in these material where certain amounts were mentioned against the words 'Bannari Amman' or 'BASL' etc., which according to them, suggested notings of cash receipts from the assessee. According to the Revenue, this cash was received by CBPL from the assessee in lieu of 7.5% rebate allowed in their construction bills. At the outset, we note



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that, this very seized material and jottings/notings were also impugned before us in the matters of **Bannari Amman Education Trust in ITA Nos. 3310 to 3314/Chny/2024** wherein the case of the Revenue was that these notings related to BAET and it suggested receipt of cash by CBPL from BAET in lieu of 15% rebate allowed in their construction bills. While deciding the appeals of BAET (supra), we on facts and circumstance of the case, have already held that, the impugned notings/jottings, if considered on stand-alone basis, were vague and unreliable and lacked any evidentiary value. In our view, our decision rendered on this aspect in the case of BAET (supra) would apply with equal force in the present case as well. The Ld. AR has also rightly pointed out that, there was neither any sign or acknowledgment by the assessee in any of these notings/jottings nor was there any mention of the construction contract, work order, invoice etc. Hence, such vague and dumb notings in a third party premises alone is not sufficient to fasten any tax liability on the assessee. Hence, we agree with the Ld. AR that, the Revenue's case that the impugned notings suggested receipt of cash in lieu of 7.5% rebate allowed in the construction bills by CBPL to the assessee, was simply based on suspicion and guess work, and such inference was not discernible from these notings. Moreover, the fact that even the Revenue was not able to make up their mind as to whether these notings related to the assessee or BAET and had added the same notings in both their



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hands, further evidences the ambiguous nature of these impugned notings. Overall therefore, in our considered view, such vague and ambiguous jottings/notings seized from the premises of third party [M/s Chettinad Group] doesn't inspire confidence to justify the impugned addition made in the present case. Therefore, the Ld. CIT(A) after analyzing threadbare the relevant oral/documentary evidences held that the impugned addition made by the AO was without any credible material evidence.

2.6 And as noted the Ld. CIT(A) had also analyzed the statement(s) of the employees of Chettinad Group who had made these notings or were aware regarding their contents, and found that, none of their answers were clear as to whether the cash notings were in lieu of rebate allowed and whether it was on behalf of the assessee or BAET. The Ld. CIT(A) particularly noted that, none of them had averred that any cash was received against rebate of 7.5% allowed by CBPL to assessee on their construction bills. The Ld. CIT(A) is also found to have taken note of the statement of Smt. Valliammai, CFO of Chettinad Group, who had denied having received any cash from the assessee and had specifically averred that the rebate of 7.5% allowed to the assessee in their construction contract was genuine. It is noted that, she had also specifically asserted that the impugned notings did not pertain to the assessee. We find that



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Smt. Valliammai was also cross-examined in the course of assessment wherein she has affirmed her original statement that the assessee had not made any unaccounted cash payments to CBPL and the 7.5% rebate given in their construction contract was genuine. We find that the Ld. CIT(A) had also analyzed the email communication referred to by the AO in the impugned order to discredit the statement of Smt. Valliammai and found that these emails only contained estimations of cost working and nowhere did it suggest any payment of cash for 7.5% rebate. The Ld. CIT(A) is noted to have therefore held that the impugned addition made by the AO was without any material evidence and hence deleted the same. The relevant findings of the Ld. CIT(A), on this aspect, is noted to be as under:-

"5.7 The above statement of Ms. Valliammai also clarifies that the rebate was provided by CBPL to Bannari Amman group of concerns, more specifically to Bannari Amman Institute of Technology. She had clarified that from FY 2014-15 onwards, 15% of the value was offered as rebate in the bills raised against Bannari Amman Institute of Technology. However, when CBPL, requested for increase in the rate, they had offered to pay 15% discount amount in cash from FY 2016-17 onwards. Further, while answering to Q. No. 6, she had clarified that the rebate was given to BITS (Bannari Amman Institute of Technology) subsequent to entering the contract and specified in the invoice raised on them. However, with regard to the other contracts, rebate @ 7.5% is part of the negotiation before entering into the contract and will not appear in the invoices raised against them. She had again categorically stated in answer to Q. No.7 that with regard to two agreements entered between BASL and CBPL, the rebate @ 7.5% mentioned in the agreement is the reduction of the quoted rate for that specified contract and part of the business negotiation itself. These statements provide the clarity that the rebate @ 15% was given only with respect to the projects executed by CBPL to BAET/ BITS, which was subsequently received as cash from the FY 2016-17 onwards, whereas the agreed rate of 7.5% of rebate to BASL is given prior to entering into the contract



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and no cash is received against that rebate as it was not raised in the invoice itself.

5.8 In order to further verify the claim made by Ms. Valliammai, a verification was also carried out on the seized materials which the AO had relied upon in the assessment order. One among them is Sr. No. 7 to 13 of ANN/CLTSPL/SB/B&D/S. I had requested the AO to produce these seized materials and I have personally examined the contents therein. On examination, it was found that Sr. No. 7, 8, 9, 12 & 13 of ANN/CLTSPL/SB/B&D/S are the box files which contain the invoices raised by CBPL in the name of BAET/BITS only. These invoices pertain to the period from 2018 to 2020 and all the invoices invariably have 15% rebate of the total bill value. However, the Sr. No. 10 & 11 contain the invoices raised by CBPL in the name of BASL and none of the invoices has rebate, either @ 7.5% or 15%, meaning thereby that there is no rebate mentioned in these invoices raised by CBPL on BASL for the same period. Another seized material which the AO relied on was an email correspondence between BASL and CBPL with respect to construction of Distillery expansion unit at Nanjangud, Karnataka. According to the AO, this email communication contains proof for 7.5% rebate given to BASL which was subsequently received by cash. On perusal of the contents of the email, it is noted that these are all estimations of cost for the said project given by CBPL before entering into the contract. This cost working was examined by BASL through their architects and after the negotiations, the contract was agreed wherein rebate @ 7.5% was given before entering into the agreement itself. This also supports the statement given by Ms. Valliammai, CFO that the 7.5% rebate given to BASL is part of the business negotiation and not in the invoices raised against BASL."

2.7 The Ld. DR appearing for the Revenue was unable to controvert the above findings of the Ld. CIT(A). We thus are in agreement with the assessee that, when the third party, from whose possession the impugned material was seized, had themselves denied its contents/ notings qua the assessee and also affirmed that they did not have any unaccounted cash transactions with the assessee and their statements remained uncontroverted by the Revenue, then in our view, the assessee cannot be implicated of any wrong doing or be fastened with any tax liability. In our view, the assessee could not have been expected to prove a negative.



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Rather the onus lay on the Revenue to bring some independent or clinching evidence to corroborate their claim that the impugned notings represented unaccounted cash payments made by the assessee. As noted earlier, instead of doing so, the AO acted on assumption and guess work. Perusal of the impugned assessment order reveals that the AO had tacitly acknowledged that, the third party's seized material in light of the sworn statement(s) of their employees did not directly implicate the assessee of any unaccounted cash payments. However according to him, since the searched person i.e. CBPL, had admitted that, it had received cash in lieu of rebate for other project(s) [BAET], he proceeded on an assumption that the same modus operandi would have been followed by CBPL in their construction contract with the assessee as well viz., the rebate of 7.5% allowed in the bills was paid back in cash. According to us, such a whimsical assumption made by the AO cannot be countenanced, particularly when in the given facts, the notings/jottings were not forthcoming or corroborated; and even the searched person had denied having any unaccounted cash transactions with the assessee. There is merit in the Ld. AR's contention that, the AO's action of applying theory of extrapolation was based simply on assumption, without bringing on record any corroborative evidence to justify the same. We gainfully refer to the decision of the Hon'ble Bombay High Court in the case of **C.J. Shah & Co. (246 ITR 671)** wherein it was held that, where material is



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detected after search and seizure operations are carried out, the AO is required to determine the undisclosed income and in such cases, additions may be based on estimates but in matter of estimation, some amount of latitude is required to be shown to the AO particularly when relevant documents are not forthcoming. However, Hon'ble High Court observed that it does not mean that the AO can arrive at any figure without any basis by adopting any arbitrary method of calculation. The relevant findings of the Hon'ble High Court are as under:

"3. It is well-settled that in cases where material is detected after search and seizure operations are carried out, the Assessing Officer is required to determine the undisclosed income. In such cases additions are generally based on estimates. In matters of estimation some amount of latitude is required to be shown to the Assessing Officer, particularly when relevant documents are not forthcoming. However, it does not mean that the Assessing Officer can arrive at any figure without any basis by adopting an arbitrary method of calculation. In the present matter, A3, A4 and A6 nowhere records the turnover of the assessee as found by the Tribunal and yet on the wrong basis of the incoming and outgoing cash transactions, the Assessing Officer has arrived at the turnover . Moreover, the peak investment was Rs. 40,14,806 for three months. However, there is no material seized to justify any figure to be included for a period earlier to the said period of three months. In the circumstances, the Tribunal has recorded a finding of fact and has held that the addition of Rs.3.40 crores was totally unjustified. The entire finding of the Tribunal is based on the facts. No substantial question of law arises. Hence, the appeal is dismissed."

2.8 In the given facts of the present case, we find that the AO's action of estimating unaccounted cash payments in lieu of 7.5% rebate allowed in construction bills was not discernible from the impugned seized material in as much as the third party i.e. the employees of CBPL from whose possession the impugned material was found, had also denied having any unaccounted cash transactions with the assessee. In our view therefore, the impugned addition fell in the realm of conjunctures and



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surmises. It is obvious that driven by misplaced suspicion, the AO has presumed the assessee would have paid cash in lieu of 7.5% rebate given by CBPL. The findings of the AO is noted to be a mere ipse dixit which is not objectively justifiable by some cogent evidence. For the aforesaid reasons therefore, we thus hold that the Ld. CIT(A) was justified in deleting the impugned addition. Accordingly these grounds are dismissed.

3. Ground Nos. 7 & 8 of the Revenue's appeal are against the Ld. CIT(A)'s action of deleting the disallowance of excess depreciation claimed by the assessee on cogeneration power unit comprising of boilers, water treatment plant, air cooled condenser etc. The facts as noted above are that, the assessee had claimed depreciation at the rate of 40% on these assets of the cogeneration power unit, which worked out to Rs.86,49,292/-. According to the AO, some of these assets though are mentioned in the New Appendix-I to the Income Tax Rules, 1962 as forming part of the cogeneration unit, but in his view, the Income Tax Rules does not provide for higher rate of depreciation on the same and that only specific parts of the cogeneration unit is eligible for higher rate of depreciation. The AO accordingly identified the respective assets of the cogeneration unit, which in his view, was not eligible for higher rate of depreciation of 40% but only 15%. The AO thereafter reworked the opening WDV, addition(s) etc. of the respective blocks of assets and



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quantified the excess claim of depreciation at Rs.40,75,949/- and disallowed the same. On appeal, the Ld. CIT(A) following the order passed by his predecessors deleted the impugned disallowance. Aggrieved by the said order, the Revenue is now in appeal before us.

3.1 Heard both the parties. We find that the impugned issue is no longer res integra. It is observed that this Tribunal in assessee's own case for AY 2010-11 reported in **140 taxmann.com 53** has held that, the various components which forms part of cogeneration plant being integral to the cogeneration system is entitled for higher rate of depreciation. Upholding the order of Ld. CIT(A), the Tribunal noted that, the individual components could not be used on standalone basis, except when it forms part of the whole cogeneration system and therefore following the decision of coordinate bench of the Vishakapatnam Bench of this Tribunal in the case of **Sri Sarvaraya Sugars Ltd. Vs JCIT (ITA No. 577/Viz/2014)** allowed the higher rate of depreciation of 80% (now 40%, in the relevant AY 2019-20) as claimed by the assessee, by observing as under:-

"8.3 The Ld. CIT(A), after considering the manual/literature of all the equipment came to a conclusion that the assets were part and parcel of power generation unit. Each item would not have any function by itself except when it forms part of the whole system. The relevant findings with respect to each of the asset was as under: —

a. Chimney



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In a cogeneration plant, the gases produced are first cooled and then excavated through the chimney. This chimney forms an inseparable accessory of a cogeneration plant and hence it is eligible for 80% depreciation.

b. Bagasse handling system

Bagasse, being the combustible product is used in the cogeneration plant. A bagasse handling system carries the bagasse from the bagasse yard to the furnace by using conveyor belts. It is also a part of the cogeneration system as the core raw material (bagasse) used for the generation of power is carried through this system. Without this system cogeneration system will not operate. Hence this is attributable to 80% depreciation.

c. Distribution control systems;

Distributed control system is a computerized control system used to control the production line in the industry. In a sugar - Co generation plant, the controller elements are not centrally located. DCS helps in routing the control consistently. It is a system used to automate the energy flows within the factories and hence, it is evident that it is falling under the heading "Instrumentation and Monitoring System for monitoring energy flows" in the category "Automatic Electrical Load Monitoring System". The same is eligible for claiming 80% Depreciation.

d. Air compressor

The air compressor is a device that converts power into kinetic energy, by compressing and pressurizing the air. This pressurized air is used to rotate the turbine and in turn power is produced. This is an integral part of power generation plant and hence falls under the 80% depreciation slab.

e. Ash handling systems:

The ash produced from combustion of coal and bagasse, is to be disposed off rightly. In order to do that the ash handling system is used. This transports the ash from the furnace to the ash yards. This is one of the strenuous tasks in a cogeneration plant and since this does hand in hand with the power generation, 80% depreciation is claimed.

Finally, it was held that the assets mentioned above form part of cogeneration plant for which depreciation @ 80% is admissible. Accordingly, Ld. AO was directed to grant depreciation of Rs. 423.29 Lacs. Aggrieved, the revenue is in further appeal before us.

9. We find that this issue is covered in assessee's favor by the decision of Vishakhapatnam Tribunal in *Sri Sarvaraya Sugars Ltd. v. Jt. CIT* [IT Appeal No. 577 (Viz.) of 2014, dated 20-12-2017] wherein it was held that various components which form integral part of cogeneration plant are to be allowed higher rate of depreciation. We find that the facts are similar in the present case whereas the undisputed findings are that the various components form part of integral part of cogeneration plant. These components could not be used on standalone basis but part and parcel of power generation unit. Each item would not have any function by itself except when it forms part of the whole system. Therefore, no infirmity could be found in the impugned order, on this issue. The grounds thus raised stands dismissed."



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3.2 Following the above decision (supra), we see no reason to interfere with the order of the Ld. CIT(A) and accordingly dismiss these grounds of the Revenue.

4. We now come to the Revenue's appeal in **ITA No.3361/Chny/2024** for **AY 2021-22**.

5. Ground Nos. 1 to 6 of the Revenue's appeal relate to the addition made by the AO on account of unaccounted cash payments made by the assessee to CBPL in lieu of 7.5% rebate allowed on the construction bills. After considering the rival submissions, it is observed that, except for variation in figures, the reasoning adopted by the AO for making the impugned addition & the findings recorded by the Ld. CIT(A) to delete the same, is verbatim same as in AY 2019-20. Following our conclusions drawn while deciding Ground Nos. 1 to 6 of the Revenue's appeal for AY 2019-20, we uphold the Ld. CIT(A)'s order deleting the impugned addition and accordingly dismiss these grounds of the Revenue.

6. Ground Nos. 7 & 8 of this appeal are in relation to the excess depreciation claimed on the assets forming part of the cogeneration power system. Both the parties agreed that, except for variation in figures, the impugned issue involved is the same as involved in Ground Nos. 7 & 8 of the Revenue's appeal in AY 2019-20. Following our



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conclusion drawn while adjudicating these grounds in AY 2019-20, we see no reason to interfere with the order of Ld. CIT(A) allowing depreciation at the rate of 40% on the assets of cogeneration power unit. Hence, these grounds are also dismissed.

7. In the result, both the appeals of the Revenue are dismissed.

Order pronounced on the 04th day of December, 2025, in Chennai.

Sd/-

(जगदीश)
(JAGADISH)

लेखा सदस्य/**ACCOUNTANT MEMBER**

Sd/-

(एबी टी. वर्की)
(ABY T. VARKEY)

न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 04th December, 2025.

TLN

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF