

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री अब्राहम पी.जॉर्ज, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2588/Chny/2016

निर्धारण वर्ष / Assessment Year : 2011-12

The Deputy Commissioner of  
Income Tax,  
Corporate Circle – 2(2),  
Chennai - 600 034.

v.

M/s Hwashin Automotive India  
Pvt. Ltd.,  
Plot F-65A, Sipcot Industrial Estate,  
Irrungattukottai, Sriperumbudur,  
Kancheepuram – 602 105.

(अपीलार्थी/Appellant)

PAN : AAACH 9909 E

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri AR.V. Sreenivasan, JCIT

प्रत्यर्थी की ओर से/Respondent by : Shri Sandeep Bagmar R., Advocate

सुनवाई की तारीख/Date of Hearing : 14.03.2018

घोषणा की तारीख/Date of Pronouncement : 23.03.2018

### **आदेश / O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

This appeal of the Revenue is directed against the order of the Commissioner of Income Tax (Appeals)-6, Chennai, dated 30.06.2016 and pertains to assessment year 2011-12.

2. The only issue arises for consideration is disallowance of employees' contribution towards Provident Fund.

3. We have considered the rival submissions on either side and perused the relevant material available on record. The CIT(Appeals) allowed the claim of the assessee by placing reliance on the judgment of Madras High Court in CIT v. Industrial Security and Intelligence Pvt. Ltd. in T.C.A. No.585 and 586 of 2015 dated 24.07.2015. This Tribunal is of the considered opinion that the judgment of Madras High Court is binding on all the authorities in the State. Therefore, the CIT(Appeals) has rightly followed the judgment of Madras High Court and allowed the claim of the assessee. Therefore, this Tribunal do not find any reason to interfere with the order of the lower authority and accordingly the same is confirmed.

4. In the result, the appeal filed by the Revenue stands dismissed.

Order pronounced on 23<sup>rd</sup> March, 2018 at Chennai.

sd/-

(अब्राहम पी.जॉर्ज)

(Abraham P. George)

लेखा सदस्य/Accountant Member

sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 23<sup>rd</sup> March, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-6, Chennai
4. Principal CIT-2, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.