

**आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'ए', अहमदाबाद ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“ A ” BENCH, AHMEDABAD**

सर्वश्री राजपाल यादव, न्यायिक सदस्य एवं प्रदीप कुमार केडिया, लेखा सदस्य के समक्ष।  
**BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER &**  
**SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No.2397/Ahd/2016  
(निर्धारण वर्ष / Assessment Year : 2013-14)

Dhruvi Pharma Pvt.Ltd. 302, Iscon Mall Star India Bazar Jodhpur Char Rasta Satellite, Ahmedabad	<b>बनाम/</b> Vs.	The DCIT Circle-1(1)(2) Ahmedabad
<b>स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCD 3983 H</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	Shri Hemanshu Shah, AR
प्रत्यर्थी की ओर से/Respondent by :	Shri Rajdeep Singh, Sr.DR

सुनवाई की तारीख / Date of Hearing	03/04/2018
घोषणा की तारीख/Date of Pronouncement	05/04/2018

**आदेश / O R D E R**

**PER PRADIP KUMAR KEDIA - AM:**

The captioned appeal has been filed by the Assessee against the appellate order of the Commissioner of Income Tax(Appeals)-VIII, Ahmedabad [CIT(A) in short] dated 23/08/2016 relevant to Assessment Year (AY) 2013-14.

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2. The grounds of appeal raised by the Assessee read as under:-

1. *In law and in the facts and circumstances of the Appellant's case, the ld.CIT(A) has grossly erred in points of law and facts.*
2. *In law and in facts and circumstances of the Appellant's case, the learned CIT(A) has grossly erred in confirming disallowance of late payment of ESIC for Rs.37,222.*
3. *In law and in facts and circumstances of the Appellant's case, the learned CIT(A) has grossly erred in charging interest u/s.234C of Income-tax Act for Rs.39,517.*
4. *In law and in facts and circumstances of the Appellant's case, the learned CIT(A) has grossly erred in giving credit for total tax paid of RS.19,27,921 instead of Rs.24,15,814.*

3. Ground No.1 is general in nature, therefore not adjudicated separately.

4. Ground No.2 concerns disallowance u/s.36(1)(va) r.w.s.2(24)(x) towards late payment of ESIC amounting to Rs.37,222/-. The issue is covered against the assessee by the decision of the Hon'ble Gujarat High Court in the case of Gujarat State Road Transport Corporation reported in 366 ITR 170 (Guj.). Thus, no interference with the order of the CIT(A) is called for. Ground No.2 is accordingly dismissed.

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5. Ground No.3 concerns charging of interest under s.234-C of the Income Tax Act, 1961. It was fairly submitted on behalf of the assessee that such levy of interest is not appealable before the ITAT. Thus, the ground No.3 of the assessee's appeal is dismissed as not pressed.

6. Ground No.4 concerns short credit given by the Assessing Officer (AO) for taxes paid. It is submitted on behalf of the assessee that the issue is not appealable and the assessee is not in a position to lead evidence at present. Ground No.4 is accordingly dismissed as not pressed.

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

<b>This Order pronounced in Open Court on</b>	<b>05/ 04/2018</b>
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Sd/-  
(राजपाल यादव)  
न्यायिक सदस्य  
(RAJPAL YADAV)  
**JUDICIAL MEMBER**

Sd/-  
(प्रदीप कुमार केडिया)  
लेखा सदस्य  
( PRADIP KUMAR KEDIA )  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 05/ 04 /2018

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-1, Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad