

**IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "B", HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND SHRI S. RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No. 1665/Hyd/2017
Assessment Year: 2013-14**

Dy. CIT,
Circle-2(1),
Hyderabad.

vs. M/s Kesineni Cargo
Carrier Pvt Ltd.,
Hyderabad.

PAN – AADCK9309G

(Applicant)

(Respondent)

Revenue by : Smt. N. Swapna
Assessee by : Shri V. Raghavendra Rao

Date of hearing : 13-06-2018
Date of pronouncement : 22-06-2018

ORDER

PER P. MADHAVI DEVI, J.M.:

This is Revenue's appeal for the A.Y 2013-14, against the order of the CIT(A)-2, Hyderabad, dated 30.06.2017.

2. Brief facts of the case are that the assessee company, engaged in the business of cargo carrier services, filed its return of income for the A.Y 2013-14 on 28.09.2013 admitting loss of Rs. 61,12,949. During the assessment proceedings u/s 143(3) of the IT Act, the A.O observed that the assessee has made belated payments of employee contribution towards PF and ESI, but while computing the

Courts which have following the decision of the Hon'ble Supreme Court in the case of the CIT Vs Alom Extrusions (supra), we find that CIT(A) has followed the Hon'ble Supreme Court judgment to allow the assessee's appeal. Therefore, we see no reason to interfere with the order of the CIT(A) and the Revenue appeal is accordingly dismissed.

4. In the result the appeal filed by the Revenue is dismissed.

Pronounced in the open court on 22nd June, 2018.

Sd\ -
(S. RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Hyderabad, Dated: 22nd June, 2018

KRK

- 1) M/s Kesineni Cargo Carrier Pvt Ltd., 201, Vasantha Classic, Behind Ginger Court, Madhapur, Hyderabad-81
- 2) Dy. CIT, Circle-2(1), Hyderabad.
- 3) CIT(A)-2, Hyderabad
- 4) Addl.CIT, Range-2, Hyderabad.
- 5) The Departmental Representative, I.T.A.T., Hyderabad.
- 6) Guard File.