

आयकर अपीलीय अधिकरण , ' ए ' न्यायपीठ,चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH, CHENNAI**

श्री एन. आर. एस .गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्यके समक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER**

आयकरअपीलसं/.I.T.A. No. 184/Chny/2018

निर्धारणवर्ष/Assessment Year : 2013-14

Assistant Commissioner of Income Tax,
Corporate Circle 5(2),
Chennai.

M/s. Peri Software Solutions Pvt. Ltd.,
Vs. New No. 4, Old No. 30, 9th Avenue,
45th Street, Ashok Nagar,
Chennai – 600 083.

[PAN: AABCP 7391P]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

Revenue by
Assessee by

: Shri G.D. Jayanthi Angayarkanni, JCIT
: Shri. Y. Sridhar, CA

सुनवाईकीतारीख/Date of Hearing

: 29.08.2018

घोषणाकीतारीख/Date of Pronouncement

: 30.08.2018

आदेश/ O R D E R

PER S. JAYARAMAN, ACCOUNTANT MEMBER:

The Revenue filed this appeal against the order of the Commissioner of Income Tax (Appeals)-3, Chennai in ITA No 86/2016-17/A-III dated 27.10.2017 for assessment year 2013-14.

2. M/s. Peri Software Solutions Pvt. Ltd., the assessee, is engaged in the business of software development. While making the assessment for assessment year 2013-14, the Assessing Officer, inter alia, found that the assessee claimed Employees contribution for PF & ESI, totalling at Rs. 51,56,335/-, which were paid not within the due date mentioned as per section 36(1)(va) and hence he disallowed. Aggrieved, the assessee filed appeal before the Ld. CIT(A). The Ld. CIT(A) following the jurisdictional High Court decision in the case of CIT vs Industrial Security & Intelligence Pvt Ltd., vide ITA No. 2048 & 2049/Mds/2014 dated 24.07.2015, wherein, it was held that "if the assessee had deposited Employees contribution towards PF & ESI after the due date as prescribed under the relevant Act, but before the due date of filing return under the Income Tax Act, no disallowance could be made" and also the decision of the Chennai tribunal vide ITA No. 754/Mds/2016 dated 03.06.2016 allowed the assessee's appeal. Aggrieved against that order, the Revenue filed this appeal.

3. We heard the rival submissions. Since, the Ld. CIT(A) applied the ratio of the jurisdictional High Court decision, we do not find any reason to interfere with his order. The Revenue's appeal is dismissed.

4. In the result, the Revenue's appeal is dismissed.

Order pronounced on Thursday, the 30th day of August, 2018 at Chennai.

Sd/-

(एन.आर.एस .गणेशन)

(N.R.S. GANESAN)

न्यायिकसदस्य/Judicial Member

Sd/-

(एसजयरामन)

(S. JAYARAMAN)

लेखासदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 30th August , 2018

JPV

आदेशकीप्रतिलिपिअग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
4. आयकरआयुक्त/CIT
5. विभागीयप्रतिनिधि/DR

3. आयकरआयुक्त) अपील(/CIT(A)
6. गार्डफाईल/GF