

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD BENCH

**Before: Shri Mahavir Prasad, Judicial Member  
And Shri Amarjit Singh, Accountant Member**

**ITA No. 1300/Ahd/2017  
Assessment Year 2014-15**

Max Vigil Securities Pvt. Ltd. 42, Astha Complex, Opp. R.T.O., Subhash Bridge, Ahmedabd-380027 PAN: AAFCM0319Q (Appellant)	Vs	The DCIT, Circle-2(1)(2), Ahmedabad-380009 (Respondent)
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**Revenue by: Shri Shiv Sevak, Sr. D.R.  
Assessee by: Shri Altaq Saiyad, A.R.**

Date of hearing : 11-02-2019  
Date of pronouncement : 18-02-2019

**आदेश/ORDER**

**PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-**

This assessee's appeal for A.Y. 2014-15, arises from order of the CIT(A)-2, Ahmedabad dated 20-04-2017, in proceedings under section 143(3) of the Income Tax Act, 1961; in short the Act.

2. The solitary ground of appeal of the assessee is against the decision of ld. CIT(A) in confirming the addition of Rs. 1,71,61,294/- on account of late remittances of employees contribution to the PF and Rs. 6,05,295/- on account late remittance of employees contribution to ESIC totaling to Rs. 1,77,66,589/- u/s. 36(1)(va) r.w.s. 2(24)(x) of the act.

3. During the course of assessment, the assessing officer has noticed that assessee has not deposited the employees contribution to the PF/ESIC within the due date prescribed in the act therefore he has disallowed an amount of Rs. 1,77,66,589/- as per provisions of section 2(24)(10) r.w.s. 36(1)(va) after placing reliance on the decision of Honøble Gujarat High Court in the case of Gujarat State Road Transportation Corporation reported in (2014) 41 taxman.com 100

4. Aggrieved assessee has filed appeal before the ld. CIT(A). The ld. CIT(A) has dismissed the appeal of the assessee after referring the decision in the case of CIT(A) vs. GSRTC of the Honøble Gujarat High Court.

5. We have heard the rival contentions and perused the material on record carefully. During the course of appellate proceedings before us, the ld. counsel has brought to our notice that aforesaid issue has been decided against the assessee by following the decision of Jurisdictional High Court in the case of Gujarat State Road Transport Corporation (2014) 41 taxman.com 100 (Gujarat). The ld. counsel could not bring any new fact to dispute the finding of the Jurisdictional High Court on the identical issue involved in the case of the assessee. Therefore, after taking into

consideration, the decision of the Honorable Gujarat High Court in the case of CIT vs. GSRTC wherein it is held that deduction towards employee's contribution is to be made as per the due date prescribed in the relevant act we do not find any merit in the appeal of the assessee. Accordingly the appeal of the assessee is dismissed. Therefore, the appeal of the assessee is dismissed.

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

Order pronounced in the open court on 18-02-2019

Sd/-  
(MAHAVIR PRASAD)  
JUDICIAL MEMBER

Ahmedabad : Dated 18/02/2019

आदेश क० त० ल० म० अ० षत / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

Sd/-  
(AMARJIT SINGH)  
ACCOUNTANT MEMBER

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपील अथ अधिकरण,  
अहमदाबाद