

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD ÷Aö BENCH

**Before: Shri Rajpal Yadav, Judicial Member
And Shri Amarjit Singh, Accountant Member**

**ITA No. 483/Ahd/2018
Assessment Year 2014-15**

Rankas Texfab Pvt. Ltd. Survey No.-145/A, Piplej-Pirana Road, Piplej, Ahmedabad-382405 PAN: AAACB6232A (Appellant)	Vs	The Dy. CIT, Circle-3(1)(2), Ahmedabad (Respondent)
--	----	--

**Revenue by: Shri Vidhyut Trivedi, Sr. D.R.
Assessee by: None**

Date of hearing : 23-10-2019
Date of pronouncement : 15-11-2019

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

This assessee's appeal for A.Y. 2014-15, arises from order of the CIT(A)-9, Ahmedabad dated 29-11-2017, in proceedings under section 143(3) of the Income Tax Act, 1961; in short ÷the Actö.

2. The solitary ground of appeal of the assessee is filed against the decision of Id. CIT(A) in sustaining the addition made by the assessing officer towards delay in payment of employee's contribution of provident

fund and ESIC in view of provision u/s. 36(1)(va) r.w.s. 2(24)(x) in government account to the amount of Rs. 2,35,277/-. It is noticed that appeal of the assessee was time barred by two days and assessee has not filed any application for condonation of delay in filing the instant appeal, therefore, this appeal is not maintainable. On merit also, it is noticed that the Hon~~o~~ble Jurisdictional High Court in the case of CIT vs. Gujarat State Road Transport Corporation 265 CTR 64 has held that when the employer has not credited the sum received by it as employee~~s~~ contribution to employee~~s~~ account in relevant fund on or before due date as prescribed in explanation to section 36(1)(va), the assessee is not entitled to deduction on such amount though he deposited the said sum before the due date prescribed u/s. 43(b) i.e. prior to filing of return u/s. 139(1) of the I.T. act. In view of the above facts and finding, the assessee has not deposited the employee~~s~~ contribution towards ESIC/PF before the due date as prescribed in explanation to section 36(1)(va), therefore, addition of Rs. 2,35,277/- was rightly confirmed by the Id. CIT(A).

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

Order pronounced in the open court on 15 -11-2019

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER
Ahmedabad : Dated 15/11/2019

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश कललम आषत / Copy of Order Forwarded to:-

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

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलअ अधकरण,
अहमदाबाद