

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Chandra Poojari, AM & Shri George George K, JM

ITA No.716/Coch/2019 : Asst.Year 2007-2008

ITA No.717/Coch/2019 : Asst.Year 2010-2011

ITA No.718/Coch/2019 : Asst.Year 2011-2012

M/s.Asianet Satellite Communications Limited C/o.Varma & Varma, CAs E-3,Sahasraram, Elankom Gardens, Sasthamangalam Thiruvananthapuram Pin – 695010 PAN : AAECA5548E.	Vs.	The Dy.Commissioner of Income-tax, Circle 1(1) Thiruvananthapuram.
(Appellant)		(Respondent)

Appellant by : Sri.Rajiv R

Respondent by : Sri.Mritunjaya Sharma, Sr.DR

Date of Hearing : 02.03.2020	Date of Pronouncement : 02.03.2020
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ORDER

Per George George K, JM :

These appeals at the instance of the assessee are directed against three orders of the CIT(A), all dated 23.08.2019. The relevant assessment years are 2007-2008, 2010-2011 and 2011-2012.

2. There is a delay of 39 days in filing these appeals. The assessee has filed petition for condonation of delay along with affidavit of the Director, Sri.Vinayak Aggarwal, stating therein the reasons for delayed filing of these appeals.

3. We have perused the reasons stated in the delay condonation petition. The delay in filing these appeals cannot

be attributed any latches of the assessee, hence, the delay in filing these appeals are condoned and we proceed to dispose of the same on merits.

4. Since common issue is raised in the appeals, they were heard together and are being disposed of this consolidated order.

5. The solitary issue raised in these appeals is whether the CIT(A) erred in confirming the disallowance of employees' contribution to PF / ESI u/s 36(1)(va) of the I.T.Act on the ground that the above amounts have been remitted beyond the due date prescribed under the respective Acts.

6. At the very outset, we noticed that the issue raised in these appeals are covered against the assessee by the judgments of the Hon'ble jurisdictional High Court in the case of *CIT v. Merchem Limited* [(2015) 378 ITR 443 (Ker.)], and *Popular Vehicles & Services Private Limited v. CIT* [(2018) 406 ITR 150 (Ker.)], wherein it has been clearly said that the employees' contribution to PF and ESI paid beyond the due date prescribed under the respective Acts could not be eligible for deduction u/s 36(1)(va) of the I.T.Act. In view of the judgments of the Hon'ble jurisdictional High Court cited supra, we hold that the CIT(A) is justified in confirming the A.O.'s orders, wherein there was disallowance of employees' contribution to PF / ESI u/s 36(1)(va) of the I.T.Act on the ground that the above amounts were remitted beyond the due date prescribed under the respective Acts. It is ordered accordingly.

7. In the result, the appeals filed by the assessee are dismissed.

Order pronounced on this 02nd day of March, 2020.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K.)
JUDICIAL MEMBER

Cochin ; Dated : 02nd March, 2020.
Devadas G*

Copy of the Order forwarded to :

1. The Appellant.
2. The Respondent.
3. The CIT(A), Thiruvananthapuram.
4. The Pr.CIT, Thiruvananthapuram.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)
ITAT, Cochin