

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD
(Through Virtual Hearing)

BEFORE SHRI A.D. JAIN, VICE PRESIDENT
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No. 719/Hyd/2020		
A.Y. 2018-19		
Expert Industrial Security Private Limited, Secunderabad. AABCE 5792 P	VS.	Income Tax Officer, Ward-17(2), Hyderabad.
(Appellant)		(Respondent)
Assessee by	Shri S. Rama Rao	
Revenue by	Shri Rajendra Kumar, DR	
Date of hearing:	16/11/2021	
Date of pronouncement:	16/11/2021	

ORDER

PER A.D. JAIN, VICE PRESIDENT:

This appeal is filed by the assessee against the order of the Ld. CIT(A)-5, Hyderabad in appeal No. 10351/2019-20/CIT(A)-5, dated 31/08/2020 passed U/s. 143(1) r.w.s 250(6) of the Act for the A.Y. 2018-19. This appeal was filed before the Tribunal with a delay of 02 days. In this regard, the assessee has filed condonation petition wherein it was stated that due to Pandemic situation prevailed during the relevant period, the assessee could not file the appeal before the Tribunal within the prescribed time limit. Considering the reasons

adduced by the assessee for filing of the appeal before the Tribunal beyond the prescribed time limit as well as the restrictions imposed by the Government during the relevant period on account of Pandemic situation, we hereby condone the delay of 02 days in filing the appeal before the Tribunal and proceed to adjudicate the appeal on merits.

2. The assessee has raised six grounds in its appeal and they are extracted herein below for reference:

- “1. *The order of the Ld. CIT(A) is erroneous to the extent it is prejudicial to the appellant.*
2. *The Ld. CIT(A) erred in confirming the addition made of Rs. 3,31,60,850/- being the employees contribution towards Provident Fund inspite of the fact that the entire amount was paid within the time for filing the return of income.*
3. *The Ld. CIT(A) ought to have considered the fact that the amount was paid with a short delay and that therefore should have allowed the appeal.*
4. *The Ld. CIT(A) erred in confirming the addition made by the Assessing Officer of Rs. 52,70,430/- representing the employers contribution of ESI inspite of the fact that the said amount was paid within the due date for filing the return of income.*
5. *The Ld. CIT(A) ought to have considered the fact that there was reasonable cause in paying the said amounts within the due date and, therefore, the Ld. CIT(A) ought to have allowed the appeal.*
6. *Any other ground or grounds that may be urged at the time of hearing.”*

3. At the outset, the Ld. Counsel for the assessee submitted that the assessee had inadvertently filed the appeal before the Tribunal when relief was already granted by the Ld. CIT(A). Therefore, it was requested that the appeal may be treated as withdrawn. The Ld. DR did not express any objection to the submission of the Ld. AR.

4. After hearing both sides, considering the submissions of the Ld. AR, we hereby dismiss the appeal of the assessee as withdrawn.

5. In the result, appeal filed by the assessee is dismissed.

Pronounced in the open Court on 16th November, 2021.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(A.D. JAIN)
VICE PRESIDENT

Hyderabad, Dated: 16th November, 2021.

OKK

Copy to:-

- 1) Expert Industrial Security Private Limited, Plot No.3, Kartik Enclave, Sikh Road, Sikh Village, Secunderabad-500 009.
- 2) Income Tax Officer, Ward-17(2), Signature Towers, Kondapur, Hyderabad – 500 084.
- 3) The CIT(A)-5, Hyderabad.
- 4) The Principal Commissioner of Income Tax-5, Hyderabad.
- 5) The DR, ITAT, Hyderabad
- 6) Guard File