

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC-2” BENCH: NEW DELHI****BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER****ITA No. 1658/DEL/2020**
[Assessment Year: 2018-19]

Adit Infratel Private Limited, A-45/27, DLF City Phase-I, Gurgaon, Haryana-122002. PAN- AABCL6812B	<u>Vs</u>	Income-tax Officer, Ward-1(1), New Delhi.
APPELLANT		RESPONDENT
Appellant by	Sh. Sanjay Nath, CA	
Respondent by	Sh. Om Prakash, Sr. DR	
Date of hearing	19.01.2022	
Date of pronouncement	11.02.2022	

ORDER**PER KUL BHARAT, JM:**

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-I, New Delhi, dated 31.08.2020, pertaining to the assessment year 2018-19. The assessee has raised following grounds of appeal:

“1. The action of the lower authorities in computing income at Rs. 14,14,421/- instead of returned income at Rs. Nil is unjust, illegal, arbitrary, illusionary, unwarranted and the addition of Rs. 14,14,421/- deserves to be deleted.

2. That the action in upholding as deemed income of the assessee company a sum of Rs. 14,14,421/- being late deposit of employees

contribution of PF and ESI is unjust, illegal, arbitrary, illusory, unwarranted and the addition of Rs. 14,14,421/- deserves to be

3. The action of CIT(A) in not deleting the addition of Rs. 14,14,421/- made u/s 143(1) being highly debatable and subject to orders favourable and against by superior courts is unjust, illegal, arbitrary, illusory, unwarranted and the addition of Rs. 14,14,421/- deserves to be deleted.

4. The action of CIT(A) in not deleting the addition of Rs. 14,14,421/- made u/s 143(1) inspite of favourable case laws given of Delhi HC and other courts is unjust, illegal, arbitrary, illusory, unwarranted and the addition of Rs. 14,14,421/- deserves to be deleted.

5. Appellant craves leave to add, alter, modify or delete any ground of appeal either before or at the time of hearing of the appeal.”

2. At the outset learned counsel for the assessee submitted that the issue is relating to delay in deposit of employee's contribution of PF & ESI. He submitted that the issue is squarely covered in favour of the assessee by the judgment of the Hon'ble Delhi High Court rendered in the case of ITO Vs. AIMIL Ltd. (2010) 321 ITR 508 and also the judgment in the case of M/s Pro Interactive Services (India) Pvt. Ltd. in ITA no. 983/2018.

3. On the contrary, learned Sr. DR opposed the submissions and supported the orders of the authorities below.

4. I have heard rival submissions, perused the material available on record and gone through the orders of authorities below. The learned CIT(Appeals) in para 5.7 of his order has upheld the decision of the Centralized Processing Center, making

the disallowance. The issue is no more res integra. The issue is squarely covered in favour of the assessee by the judgment of the Hon'ble Delhi High Court in the case of M/s Pro Interactive Services (India) Pvt. Ltd. in ITA no. 983/2018. The same judgment has been followed by the coordinate Benches of the Tribunal in catena of decisions. Therefore, respectfully following the decision of Hon'ble Delhi High Court in the case of M/s Pro Interactive Services (India) Pvt. Ltd. (supra) I hereby direct the Assessing Officer to delete the addition.

5. Assessee's appeal is allowed.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Madan Pal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI

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