

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ ।  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
"D" BENCH, AHMEDABAD**

*(Conducted Through Virtual Court)*

**BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER  
AND  
T.R. SENTHIL KUMAR, JUDICIAL MEMBER**

**ITA No.236/Ahd/2020  
Assessment Year : 2017-18**

Kamal Nayan Specific Family Trust Block No.1075, Chhatral Kadi Road, Kalol Mehsana. PAN : AATK 8058 L	Vs	DCIT, CPC Bangaloru.
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अपीलार्थी/ (Appellant)	प्रत्यर्थी/ (Respondent)
Assessee by :	Shri S.N. Soparkar, Sr.Adv. with Shri Parin Shah, AR
Revenue by :	Smt.M.M.Garg, Sr.DR

सुनवाई की तारीख/**Date of Hearing** : **11/04/2022**  
घोषणा की तारीख /**Date of Pronouncement**: **13/04/2022**

**आदेश/O R D E R**

**PER T.R. SENTHIL KUMAR, JUDICIAL MEMBER:**

This appeal is filed by the assessee against order dated 28.01.2020 passed by the Ld.Commissioner of Income-tax (Appeals), Gandhinagar [for short "Ld.CIT(A)] relating to the assessment years 2017-18.

2. Only effective ground raised by the assessee is the disallowance of late payment of employees' contribution to PF and ESI of Rs.1,71,378/- as per the relevant Act, which the ld.CIT(A) has confirmed by relying upon judgment of jurisdictional High Court in the case of CIT Vs. Gujarat State Road Transport Corporation, 366 ITR 170 (Guj).

3. On this issue, the ld.Senior Counsel fairly conceded that the above issue is covered against the assessee by the decision of jurisdictional High Court in the case of CIT Vs. Gujarat State

Transport Corporation (supra). The ld.DR also confirmed the above submissions of the assessee's counsel.

4. In the light of above judgment of jurisdictional High Court and fair stand taken by both the parties, following the judgment of jurisdictional cited (supra), we dismiss this ground of appeal of the Revenue.

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

**Order pronounced in the Court on 13<sup>th</sup> April, 2022 at Ahmedabad.**

**Sd/-  
(ANNAPURNA GUPTA)  
ACCOUNTANT MEMBER**

**Sd/-  
(T.R. SENTHIL KUMAR)  
JUDICIAL MEMBER**

Ahmedabad, dated 13/04/2022