

**IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD “C” BENCH, AHMEDABAD**

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER AND
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

**ITA No.502/Ahd/2020
Assessment Year: 2017-18**

Belvedere Golf and Country Club Pvt. Ltd.,
10th Floor, Shikhar
Nr. Adani House,
Mithakhali Six Roads,
Navrangpura,
Ahmedabad.
[PAN – AADCB 6342 E]
(Appellant)

vs. The A.C.I.T.,
Circle – 1(1)(2), Ahmedabad.

(Respondent)

Appellant by : Shri Biren Shah, A.R.
Respondent by : Shri V.K. Singh, Sr. D.R.

Date of hearing : 26.05.2022
Date of pronouncement : 31.05.2022

ORDER

PER SUCHITRA KAMBLE, JUDICIAL MEMBER :

This is an appeal filed by the assessee against order dated 19.08.2020 passed by the CIT(A)-1, Ahmedabad for the Assessment Year 2017-18.

2. The assessee has raised the following ground of appeal :

“1. On the facts and in the circumstances of the case of the appellant, the learned CIT(A) erred in confirming disallowance of Rs.1,36,869/- being Employees’ contribution to Provident Fund made by the Assessing Officer on the ground that the aforesaid payment was made after the due date prescribed under relevant Act, even though the payment was made within the time prescribed under Section 139(1) of the I.T. Act, 1961 for filing the return of income.

3. The original return of income was filed on 30.10.2018 declaring total loss of Rs.6,37,61,755/-. Thereafter, revised return of income was filed on 29.10.2018

declaring total loss of Rs.7,70,58,985/-. The Assessing Officer made disallowance of Rs.1,36,869/- towards delayed payment of employees contribution and addition/disallowance under Section 43B of the Act amounting to Rs.4,97,619/- towards employees benefit expenses.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) partly allowed the appeal of the assessee.

5. The Ld. AR submitted that the jurisdictional High Court in the case of Deco Mica Limited vs. DCIT (R/Tax Appeal No.302 of 2021) dated 07.01.2022 has decided this issue against the assessee relating to payment of employees' contribution beyond due date under Employees Provident Funds & Miscellaneous Provisions Act, 1952 and Employees State Insurance Act, 1948.

6. Ld. D.R. relied upon the decision of the jurisdictional High Court.

7. We have heard both the parties and perused the relevant material available on record. The issue related to delayed payment of EPF & ESIC contribution is decided against the assessee therein by the Jurisdictional High Court in the case of Deco Mica Limited (supra), the same is dismissed. The issue in present assessee's case is identical, hence we are dismissing the Appeal of the assessee.

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

Order pronounced in the open Court on this 31st day of May, 2022.

Sd/-
(WASEEM AHMED)
Accountant Member

Sd/-
(SUCHITRA KAMBLE)
Judicial Member

Ahmedabad, the 31st day of May, 2022

PBN/*

Copies to:

- (1) *The appellant*
- (2) *The respondent*
- (3) *CIT*
- (4) *CIT(A)*
- (5) *Departmental Representative*
- (6) *Guard File*

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad*