

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B', NEW DELHI**

**BEFORE SH N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.8032/Del/2019
Assessment Year: 2016-17

ACIT Circle – 7 (2) New Delhi	Vs	Dhruv Globals Limited 14, Mile Stone, Mathura Road, Faridabad PAN No.AABCD33498H
(APPELLAN		(RESPONDENT)

Appellant	Sh. R. S. Yadav, Sr. DR
Respondent	Sh. Lalit Mohan, CA

Date of hearing:	22/06/2022
Date of Pronouncement:	22/06/2022

ORDER

PER N.K. BILLAIYA, AM:

This appeal by the revenue is preferred against the order of the CIT(A)-3, New Delhi dated 10.07.2019 pertaining for A.Y.2016-17.

2. The solitary grievance of the revenue is that the CIT(A) erred in deleting the addition of Rs.1,80,81,279/- made by the AO u/s. 36(1) (va) of the Act.

3. Briefly stated the facts of the case are that during the assessment proceedings and on perusal of the audit report in form No.3CD the AO noticed that the default in the deposit of Provident Fund and ESI as under :-

Nature of Fund	Sum received from employee	Due date for payment	Actual Amount paid	The actual date of payment	Remarks
Any other Welfare Fund	Rs 26,50.761	2015-05-20	Rs 26.50.76l/-	2015 06-24	Contribution of employee PF
Any other Welfare Fund	Rs, 26,28.290/	2015- 06-20	Rs. 26,28,290/-	2015-07 13	Contribution of employee PF
Any other Welfare Fund	Rs. 25.28.614/.	2015- 07-20	Rs. 25.28.614/-	2015-09 11	Contribution of employee PI
Any other Welfare Fund	Rs. 25,67,527/	2015)8-20	Rs. 23,67,527/-	2015,-09-15	Contribution of employee PF
Any other Welfare Fund	Rs 21.06.102/	2015-09-20	Rs. 21.06.102/-	2015-()9-24	Contribution of employee PI
Any other Welfare Fund	Rs. 25.83.606/-	2015-12-20	Rs. 25,83.606/-	2016-01 -1 1	Contribution of employee PF
Any fund set up under the provisions of ESI Act. urn	Rs. 4.52,566/ -	2015-05-21	Rs. 4.52.566/	2015-06-02	Contribution of employee ESI
Any fund set up under the	Rs. 4,45.782/-	2015)6-21	Rs. 4.45.782/	201 5-07-07	Contribution of employee ESI

provisions of ESI Act. 1948					
Any fund set up under the provisions of ESI Act. 1048	Rs. 4,30,019/-	2015-07-21	Rs. 4,30,019/-	2015-09-02	Contribution of employee ESI
Any fund set up under the provisions of ESI Act. 1948	Rs. 3,95,609/-	2015-08-21	Rs. 3,95,609/-	2015-09-03	Contribution of employee ESI
Any in and set up under the provisions of ESI Act. 1948	Rs. 3,09,054/-	2015-10-21	Rs. 3,09,054/-	2015-10-23	Contribution of employee ESI
Any fund set up under the provisions of ESI Act, 1948	Rs. 3,43,093/-	2015-11-21	Rs. 3,43,093/-	2016-01-08	Contribution of employee ESI
Any fund set up under the provisions of ESI Act. 1948	Rs. 3,93,884/-	2015-12-21	Rs. 3,93,884/-	2016-01-08	Contribution of employee ESI
Any fund set up under the provisions of ESI Act. 1948	Rs. 4,46,372/-	2016-02-21	Rs. 4,46,372/-	2016-02-23	Contribution of employee ESI
<i>Total</i>			1,80,81,279/-		

4. Noticing the aforementioned default the AO made the addition of Rs.1,80,81,279/-.

5. Assessee agitated the matter before the CIT(A) and strongly contended that though there is a delay in payment of PF/ ESI but

the same has been paid before filing the return of income. After verifying the details the CIT(A) was convinced with the contention of the assessee.

6. The Assessee has deposited employees contribution to PF well before the filing of return of income. Drawing support from the decision of the Hon'ble Delhi High Court in the case of CIT Vs. AIMIL Limited 321 ITR 508 the CIT(A) deleted the impugned addition.

7. Before us the DR strongly supported the findings of the AO and the Counsel relied upon the decision of the CIT(A).

8. We have carefully perused the orders of the authorities below. The undisputed fact is that the assessee has made the payments before filing the return of income. The facts under consideration are in pari materia, the same is considered by the Hon'ble Delhi High Court in the case of AIMIL Limited (supra) and since the CIT(A) has followed the decision of the Hon'ble Jurisdictional High Court, we decline to interfere with the findings of the CIT(A). The Appeal filed by the revenue is accordingly dismissed.

9. Decision announced in the open court on 22.06.2022.

Sd/-
(YOGESH KUMAR US)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:- .06.2022

Copy forwarded to:

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

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
 ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	