

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.514/PUN/2021
निर्धारण वर्ष / Assessment Year : 2019-20

Spark Autometal Comp Private Limited,
Plot No. L-74, Additional MIDC, Satara,
Distt.-Satara - 415004

PAN : AAKCS1080R

.....अपीलार्थी / Appellant

बनाम / V/s.

CPC, Bengaluru

.....प्रत्यर्थी / Respondent

Assessee by : Smt. Deepa Khare
Revenue by : Shri M.G. Jasanani

सुनवाई की तारीख / Date of Hearing : 24-06-2022
घोषणा की तारीख / Date of Pronouncement : 06-07-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 18-08-2021 passed by the National Faceless Appeal Centre, Delhi ('NFAC') for assessment year 2019-20.

2. We find that this appeal was filed with a delay of 01 day. Upon hearing both the parties, we find that the reasons explained by the assessee are bonafide which really prevented the assessee to file the appeal in time. Therefore, the delay of 01 day is condoned.

3. The only issue is to be decided is as to whether the NFAC is justified in confirming the disallowance made by the CPC on account of PF/ESI in the facts and circumstances of the case.

4. We note that the CPC, Bengaluru passed order u/s. 143(1) of the Act proposed the adjustment of Rs.1,40,048/- on account of PF/ESI being the payments made after the due date. We note that the NFAC by following the amendment made by Finance Act, 2021 to section 36(1)(va) of the Act found the submissions of assessee regarding deposit of employees contribution before the due date of filing return of income not acceptable. We note that the said amendment is applicable from 1st April, 2021 and since the assessment under consideration is A.Y. 2019-20, the amendment is not applicable on the facts in hand. There is no dispute by the NFAC about the payment of PF/ESI contribution before the due date of filing of return of income. Therefore, the impugned passed by the NFAC is not justified and the assessee is entitled to get deduction. Thus, the grounds raised by the assessee are allowed.

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

Order pronounced in the open court on 06th July, 2022.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 06th July, 2022.
रवि

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), NFAC, Delhi.
4. The CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच,
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune