

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH, AHMEDABAD  
BEFORE SHRI PRAMOD M JAGTAP, VICE PRESIDENT &  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No. 496/Ahd/2020  
(Assessment Year: 2017-18)

Adani International Container Terminal Pvt. Ltd. “Adani House”, Nr. Mithakhali Six Roads, Navrangpura, Ahmedabad-380009	Vs.	ACIT Circle-1(1)(1), Ahmedabad
[PAN No.AAJCA5406A]		
(Appellant)	..	(Respondent)

<b>Appellant by :</b>	Shri Biren Shah, A.R.
<b>Respondent by:</b>	Shri Mukesh Thakwani, Sr. DR
<b>Date of Hearing</b>	11.07.2022
<b>Date of Pronouncement</b>	13.07.2022

O R D E R

**PER Ms. MADHUMITA ROY - JM:**

The instant appeal filed by the assessee is directed against the order dated 25.08.2020 passed by the Commissioner of Income Tax (Appeals)-1, Ahmedabad arising out of the order dated 24.11.2019 passed by the ACIT, Circle-1(1)(1), Ahmedabad under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for A.Y. 2017-18.

2. The grounds of appeal raised by the assessee are read as under:

“1. On the facts and in the circumstances of the case of the appellant, the learned CIT(A) erred in confirming disallowance of Rs. 2,16,626/- 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.

2. The appellant craves leave to add, alter, amend and/or withdraw any ground or grounds of appeal either before or during the course of hearing of the appeal.”

3. At the time of hearing of the instant appeal the Ld. Counsel appearing for the assessee with all his fairness submitted before us that the issue relating

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to deposit of Provident Fund and ESIC Contribution on the identical facts and circumstances of the case has been decided against the assessee by the Hon'ble Jurisdictional High Court in the case of CIT vs. GSRTC, reported in 366 ITR 170.

4. On the other hand, the Ld. D.R. relied upon the order passed by the authorities below.

5. Having heard the Ld. Counsel appearing for the parties and having regard to the facts and circumstances of the case and considering the order passed by the Hon'ble Jurisdictional High Court in the issue involved we do not find any ambiguity in the order of addition made by the authorities below. Hence, respectfully relying upon the same we upheld the order impugned before us. Therefore, assessee's appeal is found to be devoid of any merit and thus, dismissed.

6. In the result, the appeal preferred by the assessee is dismissed.

**This Order pronounced in Open Court on 13/07/2022**

Sd/-  
(PRAMOD M JAGTAP)  
VICE PRESIDENT

Ahmedabad; Dated 13/07/2022

TANMAY, Sr. PS

**TRUE COPY**

**आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad