

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC-3” BENCH, AHMEDABAD**

**BEFORE SHRI PRAMOD M JAGTAP, VICE PRESIDENT &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No. 229/Ahd/2021
(Assessment Year: 2019-20)

Jayesh Parshotamdas Patel 5/99, Sundar Nagar Flats, Naranpura, Ahmedabad-380013 [PAN No.ADZPP3711D]	Vs.	ITO Ward-5(3)(5), Ahmedabad
(Appellant)	..	(Respondent)

Appellant by :	None
Respondent by :	Shri Shramdeep Sinha, Sr. DR
Date of Hearing	22.07.2022
Date of Pronouncement	27.07.2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 03.08.2021 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi arising out of the order dated 21.02.2020 passed by the ADIT(CPC), Bengaluru under Section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for A.Y. 2019-20.

2. We have heard the rival submissions made by the respective parties and we have also perused the relevant materials available on record.

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3. This matter relates to in confirming the addition on account of late payment of PF contribution of Rs. 21,13,084/- as made by the Ld. ADIT, CPC, Bengaluru.

4. At the time of hearing of the instant appeal the Ld. Counsel appearing for the assessee with all his fairness submitted that the issue involved in this particular matter relates to late payment of PF contribution has already been decided against the assessee by the Hon'ble Jurisdictional High Court in the case of CIT vs. GSRTC, reported in 366 ITR 170.

5. On the other hand, the Ld. DR relied upon the order passed by the authorities below.

6. Having heard the Ld. Counsels appearing for the parties, having regard to the facts and circumstances of the case particularly taking into consideration the ratio laid down by the Hon'ble Jurisdictional High Court in the case of CIT vs. GSRTC (supra) we find no merit in the appeal preferred by the assessee. Hence, the same is dismissed.

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

This Order pronounced in Open Court on

27/07/2022

Sd/-
(PRAMOD M JAGTAP)
VICE PRESIDENT
Ahmedabad; Dated 27/07/2022
TANMAY, Sr. PS

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/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