

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

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
 AND  
 SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.666/PUN/2021  
 निर्धारण वर्ष / Assessment Year : 2018-19**

Asstt. Commissioner of Income Tax,  
 Circle – 1, Nashik

.....अपीलार्थी / Appellant

**बनाम / V/s.**

Sunsuba Powerdeal Ltd.,  
 29A, First Floor, Vasant Market,  
 Canada Corner, Near Dongare  
 Vasati Gruha, Nashik – 422005

PAN : AARCS0951J

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sanket Joshi  
 Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 30-08-2022

घोषणा की तारीख / Date of Pronouncement : 01-09-2022

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the Revenue against the order dated 13-10-2021 passed by the National Faceless Appeal Centre, Delhi (‘NFAC’) for assessment year 2018-19.

2. The Revenue raised two grounds of appeal amongst which the only issue emanates for our consideration is as to whether the CIT(A), NFAC, Delhi justified in deleting the addition of Rs.1,94,18,282/- on account of

delayed payment of the employee's contribution to EPF and ESIC u/s. 36(1)(va) of the Act in the facts and circumstances of the case.

3. We note that the assessee is a company. The DCIT, CPC, Bangalore vide intimation u/s. 154 of the Act made addition of Rs.1,94,18,282/- on account of disallowance u/s. 36(1)(va) towards delayed payment of employee's contribution to EPF and ESIC. The assessee contended that the employee's contribution towards PF has been paid before the due date of filing of return of income for A.Y. 2018-19 but however the CPC, Bangalore Delhi did not accept the submissions of assessee and the CIT(A), NFAC remanded the issue to the file of AO for verification, with a direction that the assessee is entitled for claiming deduction that if the employee's contribution is paid within due date of filing of return of income. We note that the CIT(A) did not dispute the payment of employee's contribution by the assessee within due date of filing of return of income and it is evident from the impugned order that the assessee paid the employee's contribution towards provident fund before the due date of filing of Income Tax Return. Therefore, the order of CIT(A) is justified. Thus, the assessee is entitled for deduction and grounds raised by the Revenue are dismissed.

4. In the result, the appeal of Revenue is dismissed.

Order pronounced in the open court on 01<sup>st</sup> September, 2022.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

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

पुणे / Pune; दिनांक / Dated : 01<sup>st</sup> September, 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.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

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