

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'SMC' अहमदाबाद।
IN THE INCOME TAX APPELLATE TRIBUNAL
"SMC" BENCH, AHMEDABAD
BEFORE SMT.ANNAPURNA GUPTA, ACCOUNTANT MEMBER

ITA No.466/Ahd/2020
Asstt.Year : 2017-18

M/s.Abeer Textiles P. Ltd. Arvind Mill Premises Naroda Road Ahmedabad. PAN : AAACH 1065 R	Vs	ACIT, Cir.1(1)(1) Ahmedabad.
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(Applicant)	(Responent)
Assessee by :	Shri Biren Shah, AR
Revenue by :	Shri Mukesh Thawani

मुनवाई की तारीख/Date of Hearing : 07/09/2022
घोषणा की तारीख /Date of Pronouncement: 08/09/2022

आदेश/O R D E R

The present appeal has been filed by the assessee against order passed by the Commissioner of Income Tax(Appeals)-1, Ahmedabad (in short referred to as Id.CIT(A)) under section 250 of the Income Tax Act, 1961 ("the Act" for short), dated 5.8.2020 pertaining to Asst.Year 2017-18.

2. The assessee is aggrieved by the action of the Revenue authorities in making addition of Rs.4,60,925/- being Employees' Contribution to Employee State Insurance on the ground that the said payment has not been deposited with the authorities within the due date prescribed in the relevant PF/ESI Acts.

3. The AO noticed, the assessee had claimed payment of Employees Contribution towards PF/ESI amounting to Rs.4,60,925/-, however, the same was deposited by the assessee beyond the date prescribed under the relevant Act. Therefore, he disallowed the same and added to the income of the assessee by relying on the decision of jurisdictional High Court in the case of CIT Vs. Gujarat State Road Transport Corporation. The action of the AO was confirmed by the ld.CIT(A).

4. Before me, the ld.counsel for the assessee fairly stated that the issue has been decided against the assessee in its own case by the ITAT in its appeal for AY 2015-16 in ITA No.1585/Ahd/2018 vide order dated 03-11-2018 following the decision of the Hon'ble jurisdictional High Court. Copy of the order was placed before me.

5. In view of the above I see no reason to interfere in the order of the Ld.CIT(A) who has confirmed the disallowance of employees contribution of ESI expenses of Rs.4,60,925/- following the order of the Hon'ble jurisdictional High court, following which identical disallowance in AY 2015-16 made in the case of the assessee was confirmed by the ITAT also.

6. In the result, appeal of the assessee is dismissed.

Order pronounced in the Court on 8th September, 2022 at Ahmedabad.

**Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER**

Ahmedabad, dated 8/9/2022