

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

**BEFORE Ms. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.209/Ahd/2021  
Assessment Year: 2018-19**

Dhruv Corporate (HR) Solutions P. Ltd., vs. DCIT, CPC,  
B-14 Venu Nad Apartments Bangalore.  
Opp. Udgam School, Thaltej,  
Ahmedabad – 380 054.  
[PAN – AACCD 7468 G]  
(Appellant) (Respondent)

Assessee by : None  
Respondent by : Shri Rakesh Jha, Sr. DR

Date of hearing : 12.09.2022  
Date of pronouncement : 30.09.2022

**ORDER**

This appeal is filed by the Assessee against the order dated 01.08.2021 passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the Assessment Year 2018-19.

2. The assessee has raised the following grounds of appeal :-

- “1.1 The order passed u/s.250 on 01.08.2021 for AY 2018-19 by NFAC Delhi upholding the addition of Rs.6,31,641/- made by AO u/s. 36(1)(va) is wholly illegal, unlawful and against the principles of natural justice.
- 2.1 The Ld. NFAC has grievously erred in law and on facts in confirming the addition of Rs.6,31,641/- made by AO u/s. 36(1)(va) on the ground of belated payments.
- 2.2 That in the facts and circumstances of the case as well as in law, the Ld. CIT(A) ought not to have upheld the addition of Rs.6,31,641/- made by AO u/s.36(1)(va) on the ground of belated payments.
- 3.1 Without prejudice to the above and in the alternative, both the lower authorities have failed to appreciate that the EPF contributions of Rs.5,94,074/- & Rs.6,02,670/- and that of ESIC of Rs.7,200/- &

*Rs.9,344/- were deposited within the prescribed time limits under the respective laws so that the same were not belated payments.*

*It is therefore prayed that the additions upheld by the CIT(A) may kindly be deleted or it may be reduced.”*

3. The assessee is engaged in providing placement, maintaining payroll on behalf of the clients thereby reducing the compliance burden of the client companies. The assessee e-filed return of income on 29.08.2018 declaring total income at Rs.nil. The Assessing Officer made addition of Rs.6,31,641/- in respect of payments of PF and ESIC.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. At the time of hearing none appeared on behalf of the assessee. Notice was duly served to the assessee but the same was returned back with the remark that the “assessee left the premises”. No new address was provided to the Registry. Hence, proceeding on the basis of the submissions of the assessee reproduced in the order of CIT(A).

6. The Ld. DR submitted that the issue related to belated payments of PF and ESIC is covered against the assessee by the decision of the Hon’ble Jurisdictional High Court in the case of CIT vs. Gujarat State Road Transport Corporation reported in (2014) 41 taxmann.com 100 (Guj). The Ld. DR also relied upon the decision of Hon’ble Delhi High Court in the case of CIT vs. Bharat Hotels Limited (2019) 410 ITR 417 (Delhi).

7. I have heard the Ld. DR and perused all the relevant materials available on record. It is pertinent to note that the Hon’ble Jurisdictional High Court has categorically observed that Employees Contribution to the EPF and ESIC deposit’s beyond the due date prescribed under Section 36(10(va) of the Act would not be eligible for deduction under Section 43B of the Act even after depositing before the due date of filing of tax return. The issue contested by the assessee in the present

appeal is squarely covered by the decision of Hon'ble Jurisdiction High Court against the assessee. Hence, appeal filed by the assessee is dismissed.

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

Order pronounced in the open Court on this 30<sup>th</sup> day of September, 2022.

Sd/-  
**(SUCHITRA KAMBLE)**  
Judicial Member

**Ahmedabad, the 30<sup>th</sup> day of September, 2022**

**PBN/\***

*Copies to:* (1) *The appellant*  
(2) *The respondent*  
(3) *CIT*  
(4) *CIT(A)*  
(5) *Departmental Representative*  
(6) *Guard File*

*By order*

*Assistant Registrar*  
*Income Tax Appellate Tribunal*  
*Ahmedabad benches, Ahmedabad*