

THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Shri P.M. Jagtap, Vice President
And Shri Siddhartha Nautiyal, Judicial Member**

**ITA Nos. 298 & 342 /Ahd/2021
Assessment Year 2017-18 & 2018-19**

Sun Pharma Laboratories Ltd. Plot No. 201/B-1, Sun House, Western Express Highway, Goregaon, East Mumbai PAN: AACCS6163G (Appellant)	Vs	Dy. CIT, Central Processing Centre, Bangalore (Respondent)
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**Assessee by: Withdrawal Application
Revenue by: Shri Atul Pandey, Sr. D.R.**

Date of hearing : 31-10-2022
Date of pronouncement : 04-11-2022

आदेश/ORDER

PER : SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER:-

These two appeals filed by the assessee are against the order of National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No. ITBA/NFAC/S/2021-22/1035496460(1) vide order dated 13/09/2021 passed for the assessment year 2017-18 & 2018-19.

2. With reference to the captioned appeals, the issue involved is of disallowance of late deposit of employees' contribution to PF/ESI. In the captioned appeals, the CIT(A)-2, Vadodara had dismissed the appeals filed by the assessee on account of delayed payment of employees' contribution to ESI/EPF u/s. 36(1)(va) read with section 2(24)(x) of the Act.

3. The assessee filed appeals against the order of CIT(A)-2 Vadodara which are listed before us. The assessee filed application for "withdrawal of appeal" dated 14th October, 2022, in respect of both the appeals, since the Hon'ble Supreme Court of India in the case of Checkmate Services Pvt. Ltd. (Civil Appeal No. 2833 of 2016) Vs. CIT (1) has decided the issue against the assessee. The Id. Departmental Representative has also not objected to assessee's request for withdrawal of the captioned appeals. Accordingly, the assessee's appeals are dismissed as withdrawn.

4. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 04-11-2022

Sd/-
(P.M. JAGTAP)
VICE PRESIDENT
Ahmedabad : Dated 04/11/2022

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद