

**IN THE INCOME TAX APPELLATE TRIBUNAL
“RAJKOT” BENCH, RAJKOT**

[Conducted through E-Court at Ahmedabad]

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No. 122/Rjt/2021

(निर्धारण वर्ष / Assessment Year : 2017-18)

H. D. Enterprises 101, H D House, Pooja Complex-A, Above ICICI Bank, Station Road, Bhuj, Kutch 370001 (Gujarat)	बनाम/ Vs.	The ITO / The CIT(A) National Faceless Appeal Centre (NFAC), Delhi 110001
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABFH2614Q		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से /Appellant by :	Shri D. M. Rindani, A.R.
प्रत्यर्थी की ओर से / Respondent by :	Shri B. D. Gupta, Sr. D.R.

सुनवाई की तारीख / Date of Hearing	03/11/2022
घोषणा की तारीख /Date of Pronouncement	14/11/2022

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal at the instance of the assessee is directed against the order dated 08.07.2021 passed by the National Faceless Appeal Centre (NFAC), Delhi, arising out of the assessment order dated 11.12.2019 passed by the Learned ACIT, Circle-1, G'dham under section 143(3) of the Income

Tax Act, 1961 (hereinafter referred as to 'the Act') for Assessment Year 2017-18.

2. The Learned Counsel appearing for the assessee with all his fairness submitted before us that the issue relating to the payment of contribution of Employees' Provident Fund, which has been decided against the assessee, has been finally got settled by the Hon'ble Supreme Court whereby and whereunder the decision passed by the Hon'ble Jurisdictional High Court on the same issue, has been upheld. In that view of the matter, the assessee's appeal fails. We do not find any merit in the appeal preferred by the assessee, thus, the same is hereby dismissed.

3. In the result, assessee's appeal is dismissed.

This Order pronounced on 14/11/2022

Sd/-

(WASEEM AHMED)

ACCOUNTANT MEMBER

Ahmedabad; Dated 14/11/2022

S. K. SINHA

True Copy

Sd/-

(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.

By order/आदेश से,

Deputy/Asstt. Registrar
ITAT, Rajkot