

आयकर अपीलीय अधिकरण, कोचीन पीठ, कोचीन में।
IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN

माननीय श्री सतबीर सिंह गोदारा, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI SATBEER SINGH GODARA, J.M
AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, A.M

आयकर अपील सं./ ITA Nos.77 & 78/Coch/2022
(निर्धारण वर्ष / Assessment Years: 2018-19 & 2019-20)

Panjikkayil Cheruvari Sumesh Govind Paragon Restaurant, Kannur Road, Kerala – 673 001.	बनाम/ Vs.	ACIT Circle-1(1) & TPS, , Kozhikode.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. ADKPG-8537-F		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Smt. JM Jamuna Devi (Addl. CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	10-11-2022
घोषणा की तारीख / Date of Pronouncement	:	30-11-2022

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeals by assessee for Assessment Years (AYs) 2018-19 & 2019-20 arises out of separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 07-12-2021 in the matter of intimations issued by Centralized Processing Center, Bengaluru making addition of late payment of employees' contribution to ESI / PF by the assessee which has been reported by Tax Auditor.

2. At the time of hearing, none appeared for assessee. The Ld. Sr. DR submitted that this issue is now covered against the assessee by the recent decision of Hon'ble Supreme Court in bunch of appeals titled as **Checkmate Services P. Ltd. Vs CIT (Civil Appeal No.2833 of 2016 dated 12.10.2022)**. Having considered the same, the appeals are disposed-off as under.

3. For AY 2018-19, Centralized Processing Center (CPC) processed assessee's return of income u/s 143(1) and made disallowance u/s 36(1)(va) for late payment of employees' contribution to ESI / PF by the assessee which has been reported by Tax Auditor. The Ld. CIT(A) confirmed the same against which the assessee is in further appeal before us. Similar additions were made in AY 2019-20 which were also confirmed by Ld. CIT(A) on similar lines.

4. We find that this issue is now settled in revenue's favor by the cited decision of Hon'ble Supreme Court and therefore, the disallowance, in both the years, stand confirmed.

5. In the result, both the appeals stand dismissed.

Order pronounced on 30th November, 2022.

Sd/-
(SATBEER SINGH GODARA)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

दिनांक / Dated : 30-11-2022

EDN/-

Copy to:

The Appellant

1. *The Respondent*
2. *The CIT(A) -NFAC, Delhi*
3. *The CIT -*
4. *The DR, ITAT, Cochin*
5. *Guard File*