

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR – VIRTUAL COURT

BEFORE SHRI S. S. GODARA, JUDICIAL MEMBER

आयकर अपील सं. / ITA Nos.68 & 69/NAG/2022
निर्धारण वर्ष / Assessment Years : 2018-19 & 2019-20

M/s. Icon Drugs Pvt. Ltd., 201, Saidarshan Complex, Wardha Road, Vivekanand Nagar, Nagpur- 440015. PAN : AABCI1210L	Vs.	CPC Jurisdictional A.O. – ITO, Ward- 3(4), Nagpur.
Appellant		Respondent

Assessee by : Shri R. K. Ganeriwala
Revenue by : Shri G. J. Ninawe

Date of hearing : 02.11.2022
Date of pronouncement : 27.12.2022

आदेश / ORDER

PER S. S. GODARA, JM:

These assessee's twin appeals for the assessment years 2018-19 and 2019-20 arise against the National Faceless Appeal Centre "NFAC" Delhi's separate orders dated 22.03.2022 and 26.03.2022 respectively in case no. ITBA/NFAC/S/250/2021-22/1041224953(1) and ITBA/NFAC/S/250/2021-22/1041666269(1) respectively; in proceedings u/s 143(1) of the Income Tax Act, 1961; in short "the Act".

Heard both the parties. Case files perused.

2. It is noticed at the outset that the assessee's instant twin appeals raise as many as identical issues each. It first and foremost substantive ground challenges both the learned lower authorities'

action disallowing employees share of contribution in provident fund of Rs.69,617/- in A.Y. 2018-19 and Rs.37,344/- in A.Y. 2019-20; respectively. Learned counsel's sole argument during the course of hearing is that the assessee has credited the same before due date of filing of return of income u/s 139(1) of the Act. This tribunal is of the view in the instant issue is hardly *res integra* since as hon'ble apex court's recent landmark decision in Checkmate Services (P.) Ltd. vs. CIT [2022] 143 taxmann.com 178 (SC) has accepted the Revenue's contention seeking to apply section 36(1)(va) section 43B; as the case may be. I therefore affirm both the learned lower authorities' action to this effect regarding instant forming limb of section 36(1)(va) disallowance(s). Rejected accordingly.

The assessee's latter appeal ITA No.69/NAG/2022 for A.Y. 2019-20 is dismissed.

3. I next come to the latter issue of professional tax disallowance amounting to Rs.28,700/- in former ITA No.68/NAG/2022 for A.Y. 2018-19. Learned departmental representative could hardly dispute that the assessee had duly credited the same before the due date of filing its section 139(1)'s return as per section 43B(a) read with first provision thereto. And that the same hardly forms subject matter of section 36(1)(va) disallowance as well. The impugned professional tax disallowance of Rs.28,700/- stands deleted. This former appeal

ITA No.68/NAG/2022 for A.Y. 2018-19 is partly accepted in very terms.

No other argument or ground has been pressed during the course of hearing.

4. To sum up, the assessee's former appeal ITA No.68/NAG/2022 is partly allowed and latter appeal ITA No.69/NAG/2022 is dismissed in above terms. A copy of this common order be placed in respective case files.

Order pronounced on this 27th day of December, 2022.

Sd/-
(S. S. GODARA)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 27th December, 2022.
Sujeet

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-NFAC, Delhi.
4. The Pr. CIT concerned.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर / DR, ITAT, Nagpur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.