

आयकर अपीलीय अधिकरण 'सी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH, CHENNAI

माननीय श्री वी. दुर्गा राव, न्यायिक सदस्य एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI V. DURGA RAO, JM AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.987/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2017-18)

Bhari Industrial Promoters Pvt. Ltd. No.4, Buhari Building, 3 rd Floor, Moore's Road, Thousand Lights, Chennai – 600 006.	बनाम / Vs.	ACIT Corporate Circle-1(1), Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. AAACB-3142-P		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri V. Padmanaban (FCA) – Ld. A.R
प्रत्यर्थी की ओर से/ Respondent by	:	Shri P. Sajit Kumar - (JCIT) – Ld. D.R

सुनवाई की तारीख/ Date of Hearing	:	12-01-2023
घोषणा की तारीख / Date of Pronouncement	:	12-01-2023

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member):

1. In the aforesaid appeal for Assessment Year 2017-18, the sole issue that fall for our consideration is disallowance of late payment of Employees' Contribution to PF / ESI in terms of Sec.43B r.w.s. 36(1)(va) as well as Sec.2(24)(x). During hearing, it transpires that this issue, on merits, now stood 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). Respectfully following the same, the impugned disallowance stand confirmed.

2. Another grievance of the assessee is that the income has been assessed at Rs.30.32 Lacs in the assessment order whereas in the computation sheet, income from other sources for Rs.1,82,953/- has erroneously been added. From the perusal of ITR-V as filed by the assessee, it is seen that the assessee has filed return of income at Rs.29.52 Lacs which, prima facie, do not include such income from other sources. Therefore, we direct Ld. AO to rectify the computation sheet after verifying the same.

3. In the result, the appeal stand partly allowed for statistical purposes.

Order pronounced on 12th January, 2023.

Sd/-
(V. DURGA RAO)
न्यायिक सदस्य / JUDICIAL MEMBER

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

चेन्नई / Chennai; दिनांक / Dated : 12-01-2023
EDN/-

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

1. अपीलार्थी/Appellant 2. प्रत्यर्थी/Respondent 3. आयकर आयुक्त (अपील)/CIT(A) 4. आयकर आयुक्त/CIT 5. विभागीय प्रतिनिधि/DR 6. गार्ड फाईल/GF