

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.944/Chny/2022
(निर्धारण वर्ष / Assessment Year: 2018-19)

M/s. Maestro Steel Detailing Pvt. Ltd. 73 & 74, K.P. Nagar, Kamarajar Salai, Ramapuram, Chennai – 600 089.	बनाम/ Vs.	Income Tax Officer CPC, Bangalore
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAICM-6960-E		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri P. Sajit Kumar - (JCIT) – Ld. DR

सुनवाईकीतारीख/ Date of Hearing	:	12-01-2023
घोषणाकीतारीख / 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 2018-19, 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, none has appeared for assessee. However, we find 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. In one of the ground, the assessee has pleaded that no such disallowance could be made by CPC while processing the return of income u/s 143(1). However, all such legal pleas have been dismissed by us in bunch of appeals titled as **M/s Electrical India vs. ADIT, CPC, ITA No.789/Chny/2022 order dated 04.11.2022.**

3. In the result, the appeal stand dismissed.

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 प्रेषित/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