

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' 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, JUDICIAL MEMBER AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ **ITA No.1073/Chny/2022**
(निर्धारण वर्ष / **Assessment Year: 2020-21**)

RCL Agencies East India Pvt. Ltd. No.40, 1 st Floor, Rajaji Salai, Chennai – 600 001.	बनाम/ Vs.	ADIT CPC, Bengaluru.
स्थायी लेखा सं./जीआइ आर सं./ PAN/GIR No. AAJCR-4245-A		
(□ पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D. Hema Bhupal (JCIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	23-01-2023
घोषणा की तारीख / Date of Pronouncement	:	23-01-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. In the aforesaid appeal for Assessment Year 2020-21, 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, as rightly pointed out by Ld. Sr. DR, the Ld. CIT(A) has followed the binding 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)** while adjudicating the

appeal. Accordingly, no infirmity could be found in the impugned order on this issue.

2. In the result, the appeal stand dismissed.

Order pronounced on 23rd January, 2023.

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

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

चेन्नई / Chennai; दिनांक / Dated : 23-01-2023
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