

**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE
(CONDUCTED THROUGH VIRTUAL COURT)**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER &
SHRI BHAGIRATH MAL BIYANI, ACCOUNTANT MEMBER**

I.T.A. No.139/Ind/2022
(Assessment Year: 2019-20)

Vishwaranjan Prasad Singh Prop World Wide Security ORG, H-203, Baghmugalia Extension, Bhopal, M.P. 462043	Vs.	DCIT CPC, Bengaluru
PAN No.ACPPS7520Q		
(Appellant)	..	(Respondent)

Appellant by :	Shri S. S. Deshpande, C.A.
Respondent by :	Shri Ashish Porwal, Sr. D.R.

Date of Hearing	06.02.2023
Date of Pronouncement	22.02.2023

ORDER

PER SUCHITRA KAMBLE - JM:

This appeal is filed by the assessee against the order dated 30.03.2022 passed by the Ld. CIT(Appeals), National Faceless Appeal Centre (in short "NFAC"), Delhi for A.Y. 2019-20.

2. The grounds of appeal raised by the assessee read as under:

"1. On the facts and in the circumstances of the case of the assessee the Ld. Commissioner of Income Tax Appeals NFAC, Delhi was not justified in confirming addition of Rs. 2,87,46,530.00 under section 143(1) of the act ignoring the fact that the disallowance is highly disputed and cannot be disallowed under section 143(1).

2. On the facts and in the circumstances of the case of the assessee the Ld. Commissioner of Income Tax Appeals NFAC, Delhi was not justified in confirming addition of Rs. 2,87,46,530.00, received by the assessee towards contribution to any provident fund or any fund set up for the welfare of employees and had paid all such sums before the time limit specified under section 139 of the Income Tax Act, 1961.

2. *The assessee craves leave to add, alter amend or withdraw any ground of appeal on or before the time of hearing.”*

3. The assessee is a proprietor carrying on the business in the name of World Wide Security Organization. Income Tax Return for the A.Y. 2019-20 was filed by the assessee on 02.10.2019 declaring total income of Rs. 2,47,37,330/-. The preliminary assessment under Section 143(1) was completed on 14.07.2020, therefore, intimation was issued at total income of Rs. 5,34,83,860/- thereby making addition of Rs. 2,87,46,530/- on account of delayed deposit of employees contribution to Provident Fund and Employee State Insurance in to the Government account under Section 36(1)(va).

4. Being aggrieved by the assessment / intimation the assessee filed appeal before the CIT(A) / NFAC. The CIT(A) / NFAC dismiss the appeal of the assessee.

5. The Ld. A.R. submitted that the CIT(A) / NFAC was not justified in confirming addition of Rs. 2,87,46,530/- received by the assessee towards contribution to Provident Fund or fund set up for the welfare of the employees and had paid all such sums before the time limit specified under Section 139 of the Income Tax Act, 1961.

6. The Ld. D.R. relied upon the assessment order and the order of the CIT(A) / NFAC.

7. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the Hon'ble Supreme Court in case of Checkmate Services Pvt. Ltd. vs. CIT, Civil Appeal No. 2833 of 2016 order dated 12.10.2022 decided the issue against the assessee as the delayed payment of Provident Fund and ESI was after the statutory due limit and

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therefore, the CIT(A) / NFAC and the Assessing Officer has rightly made disallowance. There is no need to interfere with the findings of the CIT(A) / NFAC. Hence, appeal of the assessee is dismissed.

8. In result, the appeal of the assessee is dismissed.

Order **pronounced on 22/02/2023** by placing the result on the Notice Board as per Rule 34(4) of the Income Tax (Appellate Tribunal) Rule, 1963.

This Order pronounced in Open Court on 22/02/2023

Sd/-
(BHAGIRATH MAL BIYANI)
ACCOUNTANT MEMBER

Ahmedabad; Dated 22/02/2023

TANMAY, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण,इंदौर/ DR, ITAT, Indore
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Sr. Private Secretary)
ITAT, Indore