

**आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'A' 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 Nos.185 & 186/Chny/2023  
(निर्धारण वर्ष / Assessment Years: 2018-19 & 2019-20)

<b>Tamilnadu Tourism Development Corporation</b> No.2, Wallajah Road, Chennai – 600 002.	<b>बनाम/</b> Vs.	<b>ADIT</b> CPC, Bengaluru.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. <b>AAACT-3453-H</b>		
(□ पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थी की ओरसे/ <b>Appellant by</b>	:	Shri J. Chandrasekaran (CA)-Ld. AR
प्रत्यर्थी की ओरसे/ <b>Respondent by</b>	:	Shri ARV Sreenivasan (Addl. CIT) – Ld. DR

सुनवाई की तारीख/ <b>Date of Hearing</b>	:	28-03-2023
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	28-03-2023

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeals by assessee for Assessment Years (AY) 2018-19 & 2019-20 arises out of the separate orders of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] both dated 16-12-2022 in the matter of intimations issued by Centralized Processing Center (CPC), Bengaluru u/s 143(1) of the Act. In both the appeals, the grievance of the assessee is same i.e., disallowance of Employees' Contribution to Provident Fund u/s 36(1)(va)

r.w.s. 43B due to the fact that the dues were deposited beyond due date as specified in respective acts.

2. The Ld. AR advanced arguments and submitted that there was a minor delay in depositing the dues and therefore, impugned disallowance was not justified. The Ld. AR also submitted the expenditure may alternatively be allowed u/s. 37(1) of the Act. The Ld. Sr. DR, on the other hand, submitted that the issues stood squarely covered in favour of the Revenue 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)**. The Ld. CIT(A) has relied upon the same and therefore, no interference is called for in the impugned orders. Having heard rival submissions, our adjudication would be as under.

3. For AY 2018-19, the assessee's return of income was processed u/s 143(1) and certain adjustment was made. One of the adjustments was impugned disallowance. Upon further appeal, Ld. CIT(A), considering the cited decision of Hon'ble Supreme Court as well as the decision of this Tribunal in M/s. Electrical India & Ors. Vs. ADIT, CPC, Bengaluru (ITA No.789/Chny/2022 dated 04-11-2022), confirmed the disallowance in both the years. Aggrieved, the assessee is in further appeal before us.

4. It could hardly be disputed the contributions were deposited belatedly and this issue stood squarely covered in revenue's favor by the cited decision of Hon'ble Apex Court. This adjustment could be made u/s 143(1) also as per the cited decision of Tribunal. Therefore, no interference is called for in the impugned orders, for both the years. The alternative submissions that the expenditure may be allowed under

General Section 37(1) could also not be accepted since the specific provisions would prevail over general provisions.

5. In the result, both the appeals stands dismissed.

Order pronounced on 28<sup>th</sup> March, 2023.

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

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

चेन्नई / Chennai; दिनांक / Dated : 28-03-2023  
EDN/-

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

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