

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'A' BENCH, CHENNAI
श्री वी. दुर्गा राव, न्यायिक सदस्य एवं श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।
**Before Shri V. Durga Rao, Judicial Member &
Shri Manoj Kumar Aggarwal, Accountant Member**

आयकर अपील सं./I.T.A. No.238/Chny/2023
निर्धारण वर्ष/Assessment Year: 2018-19

Reji Varghese,
L-3, Industrial Estate, Guindy,
Chennai 600 032.

Vs. The Assistant Commissioner of
Income Tax,
Non Corporate Circle 15(1),
Chennai.

[PAN:AABPV9505E]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by
प्रत्यर्थी की ओर से/Respondent by

: Shri R. Venkata Raman, CA
: Mrs. Jothi Lakshmi Nayak, CIT for
: Shri AR V Sreenivasan, Addl. CIT

सुनवाई की तारीख/ Date of hearing
घोषणा की तारीख /Date of Pronouncement

: 30.03.2023
: 30.03.2023

आदेश /O R D E R

PER V. DURGA RAO, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals), (National Faceless Appeal Centre [NFAC], Delhi dated 26.12.2022 relevant to the assessment year 2018-19.

2. Brief facts of the case are that the assessee filed her return of income on 18.09.2018 declaring total income of ₹.96,07,050/- after considering all deductions under chapter VIA for the assessment year

2018-19. The assessment has been completed under section 143(1) of the Income Tax Act, 1961 ["Act" in short] by assessing total income of the assessee at ₹.2,63,94,910/-. On appeal, the Id. CIT(A) has confirmed the additions.

3. With regard to the disallowance of employer's contribution to PF and ESI of ₹.11,81,154/- and ₹.47,817/- respectively are concerned, the Id. Counsel for the assessee has submitted that the Assessing Officer has disallowed even though the remittance was made before filing the return of income and also submitted that the issue may be considered and decided in accordance with law. If the amount is paid before due date of filing of the return of income, the same should be allowed. Accordingly, we remit the matter to the file of the Assessing Officer to examine the date of payments, etc. and decide the issue in accordance with law.

4. So far as disallowance of employee's contribution to PF and ESI of ₹.9,47,280/- are concerned, the issue is squarely covered against the assessee by the judgement of the Hon'ble Supreme Court in the case of in the case of M/s. Checkmate Services P. Ltd. v. CIT in Civil Appeal No.2883 of 2016 dated 12.10.2022. Accordingly, the ground raised by

the assessee is dismissed.

5. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on 30th March, 2023 at Chennai.

Sd/-
(MANOJ KUMAR AGGARWAL)
ACCOUNTANT MEMBER

Sd/-
(V. DURGA RAO)
JUDICIAL MEMBER

Chennai, Dated, 30.03.2023

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy 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.