

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'G' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER**

**ITA No.1625/Del./2020
(ASSESSMENT YEAR : 2017-18)**

Surya Fashioncrafts Pvt. Ltd.,
C-5, Mahindra Park, Pankha Road,
Delhi – 110 058.

vs. DCIT, CPC,
New Delhi.

**(PAN : AAGCS7532Q)
(APPELLANT)**

(RESPONDENT)

ASSESSEE BY : None
REVENUE BY : Ms. Kajal Singh, Sr. DR

Date of Hearing : 19.04.2023
Date of Order : 26.04.2023

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER :

This appeal by the assessee is directed against the order of Id. CIT (Appeals)-8, Delhi dated 30.07.2020 pertaining to AY 2017-18.

2. The assessee has raised the following various grounds of appeal:-

“1. On the facts and circumstances of the case, the order passed by the learned CIT (A) is bad, both in the eye of law and on the facts.

2. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming addition made by AO of Rs. 3,90,495.00 without considering the fact that amount of PF & ESIC has been paid on or before the due date of income tax return filling specified under section 139(1) & as per section 438 of Income Tax Act 1961 and deduction of same is allowed.

3. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming addition made by AO of Rs. 3,90,495.00 without considering the Judgements of Honorable Supreme court and Honorable Jurisdictional High courts and various other High courts and Tribunal's.

4. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming addition of Rs.3,90,495.00 since the issue of addition is not incorrect claim apparent from the return/record & issue is debatable.”

3. We note that the short issue in this case is whether authorities below are correct in making the addition of Rs.4,01,199/- under section 143 (1) of the Income-tax Act, 1961 (for short 'the Act') on account of PF & ESIC by the employees paid beyond the time specified in the respective statute but before the due date of filing of return u/s 139 (1) of the Act.

4. We find that the issue on merits is covered against the assessee by the decision of Hon'ble Apex Court in the case of Checkmate Services Pvt. Ltd. (2022) 143 taxmann.com 178 wherein it has been held that if employee contribution of provident fund and ESI paid beyond due date as specified under the relevant Act then the same has to be added back in the income of the assessee. Respectfully following the precedent, we do not find any infirmity in the order of the Id. CIT (A). Accordingly, we uphold the same.

5. In the result, assessee's appeal stands dismissed.

Order pronounced in the open court on this 26th day of April, 2023.

**Sd/-
(CHALLA NAGENDRA PRASAD)
JUDICIAL MEMBER**

**sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Dated the 26th day of April, 2023/TS

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-8, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.