

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

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

**1. ITA No.2239/Del./2022  
(ASSESSMENT YEAR : 2017-18)**

**2. ITA No.2240/Del./2022  
(ASSESSMENT YEAR : 2017-18)**

**3. ITA No.2241/Del./2022  
(ASSESSMENT YEAR : 2018-19)**

Jindal Saw Limited,  
28, Najafgarh Road,  
Moti Nagar, West Delhi,  
Delhi – 110 015.

vs. ACIT, Circle 13 (2),  
Delhi.

**(PAN : AABCS7280C)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Sourbh Sharma, Advocate  
REVENUE BY : Shri B.M. Singh, Sr. DR

**4. ITA No.2285/Del./2022  
(ASSESSMENT YEAR : 2019-20)**

ORM Engineering P. Ltd.,  
Plot No.877, IMT, HSHDC Indl. Area,  
Sector 69,  
Faridabad – 121 001 (Haryana).

vs. ACIT, Circle 2 (1),  
Faridabad.

**(PAN : AAACO6455C)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None  
REVENUE BY : Shri B.M. Singh, Sr. DR

**5. ITA No.1010/Del./2022  
(ASSESSMENT YEAR : 2019-20)**

Sempitern India,  
Plot No.371, Sector 24,  
Faridabad – 121 001 (Haryana).

**(PAN : AAEFS4147J)**

(APPELLANT)

vs. ACIT, Ward 2 (3),  
Faridabad.

(RESPONDENT)

ASSESSEE BY : None  
REVENUE BY : Shri B.M. Singh, Sr. DR

**6. ITA No.2247/Del./2022  
(ASSESSMENT YEAR : 2020-21)**

Eros City Developers Private Ltd.,  
S-2, American Plaza,  
International Trade Tower, Nehru Place,  
New Delhi – 110 019.

**(PAN : AAACB0929N)**

(APPELLANT)

vs. ACIT, Central Circle 1,  
Delhi.

(RESPONDENT)

ASSESSEE BY : Shri Harish Dhamija, CA  
REVENUE BY : Shri B.M. Singh, Sr. DR

**7. ITA No.2195/Del./2022  
(ASSESSMENT YEAR : 2019-20)**

Maxop Engineering Company Pvt. Ltd.,  
W-35, Lower Ground Floor,  
Greater Kailash Part – 1,  
New Delhi – 110 048.

**(PAN : AADCM4657M)**

(APPELLANT)

vs. DCIT, Circle 16 (1),  
New Delhi.

(RESPONDENT)

ASSESSEE BY : None  
REVENUE BY : Shri B.M. Singh, Sr. DR

**8. ITA No.2220/Del./2022  
(ASSESSMENT YEAR : 2018-19)**

Vinoy Krishna, vs. ACIT, Circle 44 (1),  
Room No.102, RZF – 1/382, Delhi.  
Mahavir Enclave (Part 1),  
Behind Chandra Hospital, Dadri Road, Palam,  
Delhi – 110 045.  
**(PAN : AFIPK6936L)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri P.P. Singh, CA  
REVENUE BY : Shri B.M. Singh, Sr. DR

**9. ITA No.2219/Del./2022  
(ASSESSMENT YEAR : 2019-20)**

Sainath Sales and Services Pvt. Ltd., vs. ADIT, CPC,  
341 – E, East Babarpur, Shahdara, Bengaluru.  
Delhi – 110 032.  
**(PAN : AASCS1500Q)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri P.P. Singh, CA  
REVENUE BY : Shri B.M. Singh, Sr. DR

**10. ITA No.2206/Del./2022  
(ASSESSMENT YEAR : 2019-20)**

Jagbir Singh Tewatia, vs. ACIT, Circle 10 (1),  
C – 11, 1<sup>st</sup> Floor, Adarsh Nagar, New Delhi.  
Uttam Nagar,  
Delhi – 110 059.  
**(PAN : AAJPS4033N)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None  
REVENUE BY : Shri B.M. Singh, Sr. DR

Date of Hearing : 26.04.2023  
Date of Order : 27.04.2023

### **ORDER**

#### **PER BENCH :**

These appeals filed by different assesseees are directed against the orders of respective Id. CIT (Appeals)-8 for the concerned assessment years. Since the issue is common, these appeals are disposed off by this common order.

2. We note that the short issue in this case is whether authorities below are correct in making the addition under section 143 (1) of the Income-tax Act, 1961 (for short 'the Act') on account of PF & ESI contribution 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.

3. We find that the issue on merits is covered against the assesseees 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 orders of the Id. CIT (A). Accordingly, we uphold the same.

4. In ITA No.1010/Del/2022, assessee has also raised an additional ground which reads as under :-

“The Ld. AO erred in law in passing the order u/s 143 (1) in a template text format without any cogent and specific reason on debatable and controversial issue which was clearly beyond the scope of sec.143 (1).”

5. Upon careful consideration, we are of the opinion that the additional ground is also liable to be dismissed on the touchstone of aforesaid order of Hon'ble Supreme Court. After the authoritative pronouncement by the Hon'ble Supreme Court, this issue no more remains debatable. Hence, the additional ground is also dismissed.

6. In the result, all the aforesaid appeals filed by assessee stand dismissed.

**Order pronounced in the open court on this 27<sup>th</sup> day of April, 2023.**

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

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

**Dated the 27<sup>th</sup> day of April, 2023/TS**

Copy forwarded to:

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

**AR, ITAT  
NEW DELHI.**