

आयकर अपीलीय अधिकरण 'बी' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री मनोमोहन दास, न्यायिक सदस्य का समक्ष।
BEFORE HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM AND
HON'BLE SHRI MANOMOHAN DAS, JUDICIAL MEMBER

आयकर अपील सं./ ITA No.273/Chny/2023
(निर्धारण वर्ष / **Assessment Year: 2018-19**)

M/s. Bannari Amman Spinning Mills Ltd. 252, Mettupalayam Road Coimbatore – 641 043	बनाम / Vs.	ACIT (Corporate Circle-1) Income Tax Office, Race Course Rd. Coimbatore – 6410 018
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AAACB-5152-H		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	Shri Saroj Kumar Parida (Advocate) – Ld. AR
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri D. Hema Bhupal (JCIT) –Ld. Sr. DR
सुनवाई की तारीख/ Date of Hearing	:	24-04-2023
घोषणा की तारीख / Date of Pronouncement	:	24-04-2023

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. In the aforesaid appeal for Assessment Year 2018-19, the sole issue that fall for our consideration is disallowance of late payment of Employees' Contribution to PF / ESI in terms of Sec.43B r.w.s. 36(1)(va) as well as Sec.2(24)(x). During hearing, it transpires that the impugned issued stood covered in revenue's favor by the 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 impugned order has merely followed this decision.

This position remains uncontroverted before us. Therefore, no interference is called for in the impugned order.

2. The appeal stand dismissed

Order pronounced in open court on 24th April, 2023.

Sd/-
(MANOMOHAN DAS)
न्यायिक सदस्य / JUDICIAL MEMBER

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

चेन्नई / Chennai; दिनांक / Dated : 24-04-2023
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