

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'C' NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

ITA No.2617/Del/2022
Assessment Year: 2019-20

M/s. Krown Bakers (India) Pvt. Ltd., L-108-109, Lajpat Nagar-2, New Delhi	Vs.	Income Tax Officer, Ward-14(4), New Delhi
PAN :AADCK3283B		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Sh. Anuj Garg, Sr. DR

Date of hearing	09.05.2023
Date of pronouncement	16.05.2023

ORDER

PER SAKTIJIT DEY, JM:

This is an appeal by the assessee against order dated 14.10.2022 passed by the National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2019-20.

2. When the appeal was called for hearing, none appeared on behalf of the assessee to represent the case, despite issuance of notice of hearing. Considering the nature of dispute, we proceed to dispose of the appeal *ex parte* qua the assessee after hearing

learned Departmental Representative and based on facts and materials on record.

3. The dispute in the present appeal is confined to disallowance of deduction claimed on account of delayed payment of employees contribution to Provident Fund (PF) and Employees' State Insurance (ESI). While processing the return of income filed by the assessee for the impugned assessment year, the Centralized Processing Centre (CPC), having found that employees contribution to PF and ESI were not paid within due date prescribed under the relevant statutes governing such payments in terms of section 36(1)(va) of the Income-tax Act, 1961 (for short 'the Act'), made adjustment by adding back to the income of the assessee. Though, the assessee filed an application under section 154 of the Act for rectification, however, the same was dismissed by the CPC. Being aggrieved, assessee filed an appeal before the first appellate authority. By the impugned order, the first appellate authority dismissed the appeal by sustaining the addition made by the CPC.

4. There is no dispute that the assessee has not paid employees' contribution to PF and ESI within the time limit prescribed under the relevant statutes. It is the case of the

assessee that the deduction should be allowed as the payment has been made before the due date of filing of return under section 139(1) of the Act. In our view, the aforesaid claim of the assessee is not acceptable, as now the issue stands decided against the assessee by the Hon'ble Supreme Court in case of Checkmate Services Pvt. Ltd. Vs CIT- I (CIVIL APPEAL No. 2833 of 2016 and Ors., dated 12th October, 2022)

5. In this view of above, we do not find any merit in the ground raised. Accordingly, ground raised is dismissed.

6. In the result, the appeal is dismissed.

Order pronounced in the open court on 16th May, 2023

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 16th May, 2023.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi