

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

**BEFORE SHRI G.S. PANNU, HON'BLE PRESIDENT
AND
SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No.2582/Del/2022
Assessment Year: 2020-21

DCIT, Circle-4(2), New Delhi	Vs.	Concentrix Daksh Services India Pvt. Ltd., Hindustan Times House, Level 10, KG Marg, Connaught Place, New Delhi
PAN :AABCD4187D		
(Appellant)		(Respondent)

Appellant by	Sr. Pramod Kumar, Sr. DR
Respondent by	Ms. Vidhi, CA Sh. Rishabh Jain, CA

Date of hearing	18.05.2023
Date of pronouncement	29.05.2023

ORDER

PER SAKTIJIT DEY, JM:

This is an appeal by the Revenue against order dated 22.08.2022 passed by National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2020-21.

2. The dispute in the present appeal relates to the deletion of disallowance made on account of delayed payments of employees

contribution to Provident Fund (PF) and Employees State Insurance (ESI) amounting to Rs.16,50,700/-.

3. When the appeal was called out, learned Authorized Representative of the assessee submitted that keeping in view the judgment of Hon'ble Supreme Court in case of **Checkmate Services (P) Ltd. Vs. CIT (2022) 448 ITR 518 (SC)**, the assessee has accepted the addition of Rs.16,50,700/- and has *suo motu* deposited the tax thereon amounting to Rs.5,98,620/-. A letter dated 15.05.2023 to this effect enclosing challan evidencing payment of the disputed tax was furnished by learned Authorized Representative before the Bench.

4. Thus, considering the fact that the assessee has accepted the addition and discharged the tax liability on such addition, the dispute between the parties stands resolved. Therefore, for all practical purposes, the present appeal has become infructuous. Accordingly, the appeal is dismissed.

5. In the result, appeal is dismissed.

Order pronounced in the open court on 29th May, 2023

Sd/-
(G.S. PANNU)
PRESIDENT

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 29th May, 2023.
RK/-

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi