

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “SMC” BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
DR. B.R.R.KUMAR, ACCOUNTANT MEMBER**

**ITA No.1490/Del/2023
[Assessment Year : 2019-20]**

Star Facilities Management Ltd., Half Basement No.1, Sandhya Deep Building 15, East of Kailash, NewDelhi-110065. PAN-AALCS2854C	vs	ACIT, Circle-24(2), Delhi.
APPELLANT		RESPONDENT
Appellant by	Shri Satyajeet Goel, Adv.	
Respondent by	Shri Om Parkash, Sr.DR	
Date of Hearing	19.06.2023	
Date of Pronouncement	23.06.2023	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee for the assessment year 2019-20 is directed against the order of Ld. CIT(A), National faceless Appeal Centre (“NFAC”), Delhi dated 28.03.2023.

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

- 1(i). *“That on the fact and circumstances of the case, the Commissioner of Income Tax (Appeals) (NFAC) was not justified in confirming the adjustment made by Centralized Processing Centre (CPC) vide intimation u/s 143(1) of the Income Tax Act, dated 15-09-2020 to the extent of Rs. 13,94,196/- u/s 36(1)(va) of the Income Tax Act, 1961 in respect of claim of employees contribution towards Provident fund (PF) & Employees State Insurance (ESI).*

- (ii) *That the adjustment made vide intimation u/s 143(1) of the Income Tax Act, dated 15-09-2020 being outside the scope and purview of section 143(1), the same is illegal and without jurisdiction.*
- (iii) *That the claim of deduction towards deposit of PF and ESI contribution in return of income being based on the decision of Jurisdictional High Court, the adjustment made in the intimation u/s 143(1) is wholly invalid and unwarranted in absence of any illegality in claim of deduction at the relevant point of time.*
2. *That in any case, the appellant having already deposited these contributions with the appropriate authorities before due date of filing of return, there is no case of any disallowance u/s 36(1)(va) of the Act.*
3. *That the orders passed by lower authorities are not justified on facts and same are bad in law.*
4. *That the appellant craves leave to add, amend, alter or forgo any or all of the grounds as may be necessary and in the interest of justice.”*

3. At the outset, Ld. Counsel for the assessee fairly conceded that the issue involved in this case is related to delay in payment of employee's contribution towards PF & ESI.

4. Having heard the rival contentions and perused the material available on record. Ld. Counsel for the assessee submitted that since the issue involved in this case is related to delay in deposit of employee's contribution towards PF & ESI by the assessee. The issue is squarely covered against the tax payer by the judgment of Hon'ble Supreme Court in the case of **Checkmate Services P.Ltd. vs CIT-A in Civil Appeal No.2833 of 2016** dated **12.10.2022**. Therefore, respectfully following the order of Hon'ble Supreme Court in the case of Checkmate Services P.Ltd. vs CIT-A (supra), grounds raised by the assessee are dismissed.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 23rd June, 2023.

Sd/-

**(DR.B.R.R.KUMAR)
ACCOUNTANT MEMBER**

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI