

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH: CHENNAI

श्री वी. दुर्गा राव, माननीय न्यायिक सदस्य एवं
श्री मंजूनाथा .जी, माननीय लेखा सदस्य के समक्ष
BEFORE SHRI V. DURGA RAO, HON'BLE JUDICIAL MEMBER AND
SHRI MANJUNATHA. G, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.681/Chny/2023
निर्धारण वर्ष /Assessment Year: 2018-19

M/s.Cotton Blossom (India) Pvt. Ltd., v. The Income Tax Officer,
Shed No.189, TEKIC Tea Nagar, Circle-2,
SIDCO, Mudalipalayam, Tirupur. Tirupur.

[PAN: AACCC 5046 R]
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : None
प्रत्यर्थी की ओर से /Respondent by : Mr. AR.V.Sreenivasan,
Addl.CIT
सुनवाई की तारीख/Date of Hearing : 26.06.2023
घोषणा की तारीख /Date of Pronouncement : 26.06.2023

आदेश / ORDER

PER MANJUNATHA.G, AM:

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre (NFAC), Delhi, dated 02.04.2023, and pertains to assessment year 2018-19.

2. The brief facts of the case are that the assessee is engaged in manufacture and export of hosiery garments and filed its return of income for AY 2018-19, declaring total income of Rs.21,41,610/- on 29.09.2018. The return of income filed by the assessee has been processed u/s.143(1)

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of the Income Tax Act, 1961 (in short "the Act"), and determined total income of Rs.2,37,50,200/- after making addition towards disallowance of employee's contribution to PF u/s.36(1)(va) of r.w.s.43B of the Act, for Rs.2,16,08,590/-. The assessee challenged the additions made by the AO towards disallowance of employee's contribution to PF u/s.36(1)(va) of the Act, before the Ld.CIT(A). The Ld.CIT(A) for the reasons stated in their appellate order dated 02.04.2023 by following the decision of the Hon'ble Supreme Court in the case of Check Mate Services Pvt. Ltd. v. CIT, reported in [2022] 143 taxmann.com 178 (SC), confirmed the additions made by the AO towards disallowance of employee's contribution to PF u/s.36(1)(va) of the Act. Aggrieved by the order of the Ld.CIT(A), the assessee is in appeal before us.

3. None appeared for the assessee, we have heard the Ld.DR and considered the materials available on record and we find that the issue involved in the present appeal is covered against the assessee by the decision of the Hon'ble Supreme Court in the case of Check Mate Services Pvt. Ltd. v. CIT, where it has been held that belated payment of employee's contribution to PF cannot be allowed as deduction u/s.36(1)(va) of the Act r.w.s.43B of the Act. The ITAT Chennai Benches in the case of Electrical India v. ITO reported in [2023] 147 taxmann.com 470, had considered an identical issue and by following the decision of the Hon'ble Supreme Court in the case of Check Mate Services Pvt. Ltd. v. CIT (supra), had taken a similar view. The Ld.CIT(A) after considering relevant facts has rightly

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upheld the additions made by the AO towards disallowance of employee's contribution to PF u/s.36(1)(va) of the Act, and thus, we are inclined to uphold the findings of the Ld.CIT(A), and dismiss the appeal filed by the assessee.

4. In the result, appeal filed by the assessee is dismissed.

Order pronounced on the 26th day of June, 2023, in Chennai.

Sd/-

(वी. दुर्गा राव)

(V. DURGA RAO)

न्यायिक सदस्य/**JUDICIAL MEMBER**

Sd/-

(मंजूनाथा.जी)

(MANJUNATHA.G)

लेखा सदस्य/**ACCOUNTANT MEMBER**

चेन्नई/Chennai,

दिनांक/Dated: 26th June, 2023.

TLN

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant

2. प्रत्यर्थी/Respondent

3. आयकर आयुक्त/CIT

4. विभागीय प्रतिनिधि/DR

5. गार्ड फाईल/GF