

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

**BEFORE SHRI SAKTIJIT DEY, VICE-PRESIDENT  
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER**

**ITA No.1779/Del/2020  
Assessment Year: 2017-18**

Tripoto Travel Private Limited, F-209, Basement, Ground Floor, Lodo Sarai, New Delhi-11000 30 (PAN: AAECT7280J)	Vs.	ACIT, Circle-25(2), New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : N o n e  
Respondent by : Shri Ram Dhan Meena, Sr. DR

Date of Hearing : 03.07.2023  
Date of Pronouncement : 03.07.2023

**ORDER**

**PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of learned Commissioner of Income-Tax(Appeals)-9, Delhi vide Appeal No.10495/2019-20 dated 31.07.2020 against the order of ACIT, Circle 25(2), Delhi u/s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as the "Act"), dated 23.12.2019 for AY 2017-18.

2. There is a delay of 28 days in filing the present appeal. The impugned order by learned Commissioner of Income-Tax(Appeals) is dated 31.07.2020 which is claimed to have been received on 31.07.2020. The said period for filing the present appeal falls during the pandemic of COVID-19 for which Hon'ble Supreme Court in the case of *suo moto* writ petition (C) No.3 of 2020 dated 10.01.2022 has excluded the period from

15.03.2020 to 28.02.2022 for the purpose of taking into account limitation. Vide this order, a further period of 90 days has been granted for providing the limitation from 01.03.2022. Accordingly considering the said decision and fact of the case, the delay is condoned and the appeal is admitted for adjudication.

2.1 The sole issue raised by the assessee in the present appeal is in respect of disallowance made towards delayed payment of employees contribution toward Provident Fund (PF) and Employees State Insurance (ESI) of Rs.6,50,936. Before us, none represented the assessee and Shri RamDhan Meena, Sr. DR represented the department. From the perusal of record, we note that assessee has furnished written submission dated 17.04.2023. In the said submission, it is stated that assessee does not want to appear further in the impugned matter and requested the Tribunal to decide the case on the basis of facts and merits of the case by considering the said written submissions. Accordingly, we take up the matter for adjudication.

3. Assessee is engaged in the business of providing online platform under the domain name [www.tripoto.com](http://www.tripoto.com) to share and discover travel stories and itineraries and related business opportunities. Assessee filed its return of income on 26.10.2017 reporting a total loss of Rs.4,35,89,518. In the course of assessment, learned Assessing Officer noted that assessee has deposited employees contribution to PF and ESI beyond the due date specified in the relevant statutes amounting to Rs.6,50,936. He, thus, disallowed it and added to the total income of the assessee. Aggrieved, assessee went in appeal before the learned Commissioner of Income-Tax(Appeals) who confirmed the addition so made. Aggrieved, assessee is in appeal before the Tribunal.

4. Before us, it is submitted that there are mistakes in the dates which have been taken into consideration leading to the disallowance in respect of the employees' contribution towards Provident Fund. According to the assessee, the dates mentioned are evidently verifiable from the challans for the deposit of the impugned contribution.

5. We note from the facts on record that the disallowance has been made on the basis of certain mistaken data taken into consideration in respect of dates of deposits. Before us, in the written submission, the assessee claims that it has deposited the employees contribution of PF of Rs.1,56,185 before the due date of deposits and Rs.5,09,839 after the due dates of deposits prescribed under the relevant statute. Against this, learned Assessing Officer made an addition of the whole amount of Rs.6,50,936. It is claimed that the learned Assessing Officer has not considered the facts correctly.

6. Considering the facts on record and the written submission of the assessee, we find it proper to remit the matter back to the file of Ld. AO for verification of actual payment dates with the challans for deposit of the impugned contribution in respect of which disallowance has been made. Ld. AO may verify the same and consider the allowance in accordance with the provisions of law as well as taking into consideration the decision of Hon'ble Supreme Court in the case of Chekmate Services Pvt. Ltd. [2022] 143 taxmann.com 178(SC). Learned Sr. DR did not raise any objection to this effect. Accordingly, ground taken by the assessee in this respect is allowed for statistical purposes.

7. In the result, appeal of the assessee is allowed for statistical purposes.

***Order pronounced in the open court on 03.07.2023.***

**Sd/-(SAKTIJIT DEY)  
VICE-PRESIDENT**

**Sd/-( GIRISH AGRAWAL)  
ACCOUNTANT MEMBER**

**Dated: 03 rd July, 2023  
Mohan Lal**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

<b>Sl. No.</b>	<b>Particulars</b>	<b>Date</b>
1.	Date of dictation	03.07.2023
2.	Date on which the draft of order is placed before the Dictating Member:	03.07.2023
3.	Date on which the draft of order is placed before the other Member:	03.07.2023
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	03.07.2023
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	03.07.2023
6.	Date on which the final order received after having been signed/pronounced by the Members:	03 .07.2023
7.	Date on which the final order is uploaded on the website of ITAT:	03.07.2023
8.	Date on which the file goes to the Bench Clerk	03.07.2023
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	