

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.1672/Del/2023
Assessment Year: 2020-21

Manju Mehta 87, Sector-48, NIT, Faridabad PAN No.ARGPB5437K (APPELLANT)	Vs	ITO Ward 1 (3) Faridabad (RESPONDENT)
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Appellant by	Sh. Vijay Kumar Gupta, Advocate
Respondent by	Sh. Om Prakash, Sr. DR

Date of hearing:	05/07/2023
Date of Pronouncement:	05/07/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order dated 01.12.2022 by NFAC, Delhi pertaining to A.Y.2020-21.

2. The sum and substance of the grievance of the assessee is that NFAC erred in confirming the disallowance made by the CPC, Bengaluru towards ESI and EPF payment amounting to Rs.371020/- on the ground that the deposits have been made after the due date.

3. This quarrel is no more resintegra as it has been decided by the Hon'ble Supreme Court in favour of the revenue and against

the assessee in the case of Checkmate Services Pvt. Ltd in Civil Appeal No.2833 of 2016 order dated 13.10.2022.

4. However, the Counsel pleaded that though the deposits have been made after the due date but much before the due date + grace period given under the respective Act. This contention of the Counsel needs verification.

5. We restore the issue to the files of the AO. The AO is directed to verify the dates of deposits and whether the same are within grace period provided in the respective Act and decide the issue afresh in light of the decision of the Hon'ble Supreme Court (supra) and after affording a reasonable and adequate opportunity of being heard to the assessee.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

7. Decision announced in the open court on 05.07.2023.

Sd/-
[ASTHA CHANDRA]
JUDICIAL MEMBER

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: .07.2023

Neha

Copy forwarded to:

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

Asst. Registrar
ITAT, New Delhi