

**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.279/Del/2023  
Assessment Year: 2018-19**

VGR Engineering Services Pvt. Ltd., 323, Pocket-A, Sector-22, Gurgaon PIN: 122001 (PAN: AACCV0822C)	Vs.	DCIT, CPC, Bengaluru
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri Mukesh Kumar Jain, CA  
Respondent by : Shri Ram Dhan Meena, Sr. DR

Date of Hearing : 06.07.2023  
Date of Pronouncement : 07.07.2023

**ORDER**

**PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of learned Commissioner of Income-Tax(Appeals)/National Faceless Appeal Centre(NFAC), Delhi vide Order No.ITBA/NFCA/S/250/2022-23/1047879083(1) dated 08.12.2022 against the intimation of DCIT, CPC, Bengaluru u/s. 143(1) of the Income-tax Act, 1961 (hereinafter referred to as the "Act"), dated 21.09.2019 for AY 2018-19.

2. 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).

3. Assessee filed its return of income on 21.08.2018 reporting a total income of Rs.88,27,400. In the course of processing of return, CPC, Bengaluru made a disallowance towards delay in deposit of employees contribution to PF and ESI beyond the due date specified in the relevant statutes amounting to Rs.1,11,31,876. 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. In this respect, a paper book containing 56 pages is placed on record containing copy of challans as well as ledgers of wages and salaries paid by the assessee. Assessee has also furnished a written submission and has tabulated the details in respect of the dates which have been incorrectly mentioned by the tax auditor in the tax audit report. It was thus asserted that the correct dates are taken into account the disallowance made will get altered.

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. 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 along with the paper book, 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 07.07.2023.***

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

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

**Dated: 07 July, 2023  
Mohan Lal**

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi