

IN THE INCOME TAX APPELLATE TRIBUNAL
Mumbai "A" Bench, Mumbai.

Before Shri B.R. Baskaran (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 1159/Mum/2023 (A.Y. 2017-18)

Almech Enterprises 113-B, Hubtown Solaris N.S. Phadake Marg Near Ghokle Flyover Andheri East Mumbai-400 069. PAN : AAFA1594G (Appellant)	Vs.	Centralized Processing Center Bangaluru (Respondent)
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Assessee by	Shri Shashi Bekal
Department by	Shri Manoj Kumar Sinha
Date of Hearing	13.07.2023
Date of Pronouncement	13.07.2023

O R D E R

Per B.R.Baskaran (AM) :-

The assessee has filed this appeal challenging the order dated 21.2.2023 passed by the learned CIT(A)-48, Mumbai and it relates to A.Y. 2017-18. The assessee is aggrieved by the decision of the learned CIT(A) in upholding the addition of Rs. 39,38,394/- relating to the employee's contribution to PF/ESI made by CPC, Bengaluru while processing the return of income filed by the assessee.

2. The assessee filed its return of income for the year under consideration on 13.2.2019. The same was processed under section 143(1) of the Act on 18.12.2019, wherein addition of Rs. 39,38,394/- relating to employees' contribution to PF/ESI was made, it was not paid within the due date prescribed under the respective statutes. The assessee challenged the above said addition by filing appeal before the learned CIT(A), who confirmed the

addition by following the decision rendered by Hon'ble Supreme Court in the case of Chekmate Services (P) Ltd. Vs. CIT (2022) 143 taxmann.com 178 (Supreme Court). Aggrieved, the assessee has filed this appeal before the Tribunal.

3. At the time of hearing it was brought to our notice that the Assessing Officer had made an identical addition in A.Y. 2019-20, which was confirmed by the learned CIT(A) in that year. The appeal preferred by assessee before the Tribunal has been dismissed vide its order dated 7.7.2023 passed in ITA No. 1161/Mum/2023. We noticed from the order passed by the Tribunal for AY 2019-20 that the Coordinate Bench has also followed the decision rendered by Hon'ble Supreme Court in the case of Checkmate Services (P) Ltd. (supra) while confirming the order passed by the learned CIT(A). Since the facts are identical in this year also and since the learned CIT(A) has followed the Supreme Court's decision referred above, we do not find any reason to interfere with his order passed for the year under consideration. Accordingly, we confirm the same.

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

Pronounced in the open court on 13.7.2023.

Sd/-
(PAVAN KUMAR GADALE)
Judicial Member

Sd/-
(B.R. BASKARAN)
Accountant Member

Mumbai.; Dated : 13/07/2023

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai.
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)
ITAT, Mumbai

PS