

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR US, JUDICIAL MEMBER**

ITA No.2268& 2269/Del/2022
Assessment Year: 2019-20 & 2018-19

ITO Ward- 12(1) New Delhi	Vs	Ironman Security Services Pvt. Ltd. , L-78, 1st Floor, Lajpat Nagar-2, New Delhi -110024 PAN No.AABCI1284L
(APPELLANT)		(RESPONDENT)

Appellant by	None
Respondent by	Sh. Anuj Garg, Sr DR

Date of hearing:	17/08/2023
Date of Pronouncement:	17/08/2023

ORDER

PER N. K. BILLAIYA, AM:

ITA No.2268/Del/2022 and 2269/Del/2022 are two separate appeals by the revenue preferred against the order dated 22.07.2022 by NFAC, Delhi for A.Y.2019-20 and 2018-19.

2. Since common issues are involved in both the appeals they were heard together and are disposed of by this common order for the sake of convenience and brevity.

3. None appeared on behalf of the assessee inspite of several notices. We decided to proceed exparte.

4. The common grievance of the revenue in both the appeals relates to the deletion of the addition made by the AO on account of belated payment of PF and ESI.
5. The CIT(A) has deleted the disallowance following various judicial decisions which were rendered prior to the decision by the Hon'ble Supreme Court in the case of Checkmate Services Private Limited 448 ITR 518.
6. Now, the entire quarrel has been settled by the Hon'ble Supreme Court (supra) in favour of the revenue and against the assessee, therefore, respectfully following the decision of the Hon'ble Supreme Court (supra) we set aside the findings of the CIT(A) and confirmed the additions / disallowance made by the AO.
7. In the result, both the appeals filed by the revenue are allowed.
8. Decision announced in the open court 17.08.2023.

Sd/-
[YOGESH KUMAR US]
JUDICIAL MEMBER

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

Dated: .08.2023

Neha

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

Asst. Registrar
ITAT, New Delhi