

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C': NEW DELHI
BEFORE,
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No.1941/Del/2020
(ASSESSMENT YEAR 2018-19)**

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| Intimate Service Station Petrol Pump, Panchsheel Park, New Delhi-110019 PAN-AAEFI9863K (Appellant) | Vs. | ADIT, CPC, Bangalore Karnataka (Respondent) |
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| Appellant by | Sh. A.K. Batra, CA |
| Respondent by | Sh. D. K. Srivastava, Sr.DR |

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| Date of Hearing | 12/09/2023 |
| Date of Pronouncement | 19/09/2023 |

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals)-10, New Delhi ["Ld. CIT(A)", for short], dated 01/09/2020 for Assessment Year 2018-19.

2. When the matter is called, the Ld. Counsel for the assessee fairly submitted that the issue involved in the present Appeal i.e. allowability of late deposit of Employees Contribution towards EPF has been decided against the Assessee by the Hon'ble Supreme Court in the case of Checkmate Services Pvt. Ltd. vs. CIT-1 in Civil Appeal No. 2833 of 2016, vide order dated 12/10/2022, wherein held that

delayed deposit of the contribution EPF & ESIC beyond the stipulated period prescribed in the respective Acts are not allowable.

3. The Ld. Departmental Representative has also submitted that in view of the settled position of law in the judgment of Hon'ble Supreme Court in the case of Checkmate Services Pvt. Ltd. (supra) the present Appeal filed by the assessee is liable to be dismissed.

4. Recording the submission of both the parties, in view of the ratio laid down in the case of Checkmate Services Pvt. Ltd. (supra), we find no merit in the Grounds of appeal of the assessee, accordingly the Appeal filed by the assessee is dismissed.

Order pronounced in open Court on 19th September, 2023.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Dated: 19/09/2023

R.N, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

ASSISTANT REGISTRAR

ITAT, NEW DELHI

