

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

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

**ITA No:- 209/Del/2023
(Assessment Year: 2017-18)**

Rama Construction Company, H-240 Ashok Vihar Delhi- 110052.	Vs.	DCIT, Spl. Range-12, New Delhi.
PAN No: AAIFR9417N		
APPELLANT		RESPONDENT

Assessee by : Sh. Himanshi Mittal, CA
Revenue by : Shri Vivek Vardhan, Sr. DR

Date of Hearing : 19.09.2023
Date of Pronouncement : 19.09.2023

ORDER

PER N.K. BILLAIYA, AM

This appeal by the assessee is preferred against the order of the CIT(A)-30, New Delhi, dated 24.11.2021 pertaining to AY 2017-18.

2. The Solitary grievance of the assessee is that the CIT(A) erred in confirming the disallowance on account of late payment of Provident Fund amounting to Rs. 10,67,378/-.

3. We have carefully perused the orders of the authorities below. There is no dispute that the assessee deposited the employee contribution after the due date given in the specified act. The contention of the Counsel that the amount has been deposited before the due date of filing of the return is of no use as this quarrel has been now well settled by the Hon'ble **Supreme Court in the case of Checkmate Services Pvt. Ltd. in 440 ITR 518**. Respectfully following the same, the appeal is dismissed.

4. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on 19.09.2023.

Sd/-
(ASTHA CHANDRA)
JUDICIAL MEMBER

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: 19/09/2023.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	19/9/23
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	