

IN THE INCOME TAX APPELLATE TRIBUNAL  
CIRCUIT BENCH : VARANASI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
AND  
SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA No.08/VNS/2023  
Assessment Year: 2018-19

M/s Star Electricals,  
Bus Stand, Kali Mandir,  
Shaktinagar,  
Sonbhadra,  
Uttar Pradesh - 231222.

Vs DCIT,  
Range-1,  
Varanasi.

PAN: AATFS6154N

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri A.K. Singh, Sr. DR
Date of Hearing	:	27.09.2023
Date of Pronouncement	:	29.09.2023

ORDER

PER B.R. BASKARAN, AM:

The assessee has filed this appeal challenging the order dated 28.12.2022 passed by Ld CIT(A), NFAC, Delhi, and it relates to the assessment year 2018-19.

2. We heard the parties and perused the record. We notice that this issue has been decided against the assessee by the Hon'ble Supreme Court in the case of *Checkmate Services Pvt. Ltd. Vs. CIT in Civil Appeal No.2833 of 2016* wherein the Hon'ble Supreme Court held that the payment of employee's contribution to PF/ESI shall not be liable to be allowed as deduction if the same has not been paid within the due date prescribed in the respective statute. We notice that the

Id.CIT(A) has followed the above-said decision in confirming the disallowance made by the AO. Since the employee's contribution to PF and ESI has not been paid within the due date prescribed under the respective Act, we are of the view that the Id.CIT(A) has rightly confirmed the disallowance by following the decision of the Hon'ble Supreme Court referred to above. Accordingly, we do not find any merit in the appeal filed by the assessee.

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

Order pronounced in the open court on 29.09.2023.

Sd/-

(AMIT SHUKLA)  
JUDICIAL MEMBER

Sd/-

(B.R. BASKARAN)  
ACCOUNTANT MEMBER

Dated: 29<sup>th</sup> September, 2023

dk

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

Asstt. Registrar