

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G": NEW DELHI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 2522 /DEL/2022  
A.Y. 2018-19**

Signature Services Syndicate, D-386, Pul Pehladpur, Surajkund Road, New Delhi-110044. <b>PAN- ABCFS7410B</b>	<u>Vs</u>	Income-tax Officer, Ward-20(4), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	Sh. Anil Kukreja, Adv.	
<b>Department represented by</b>	Sh. Anuj Garg, Sr. DR	
<b>Date of hearing</b>	10.10.2023	
<b>Date of pronouncement</b>	16.10.2023	

**ORDER**

**PER ANUBHAV SHARMA, JM:**

The assessee has come in appeal against the order dated 01.10.2021, for the assessment year 2018-19, passed by the Commissioner of Income Tax (Appeals), National Faceless Centre (NFAC), Delhi (hereinafter referred as "learned First

Appellate Authority” or in short “FAA”), in appeal no. CIT(A), Delhi-10/10029/2020-21, arising out of order dated 18.03.2020 u/s 143(1) of the Income-tax Act, 1961 (hereinafter referred as the “Act”), passed by the ADIT, CPC Bengaluru.

2. Heard and perused the record.

3. The assessee has filed the appeal with delay, as reported by the Registry, of 317 days for which an application has been filed for condonation of the delay, supported by an affidavit. It was pointed out by learned AR that due to the death of the CA, who was representing the assessee before the learned first appellate authority, the matter was lost track and subsequently when new CA was appointed then after discovering the pass-ward etc., came to know of the order passed. The facts narrated and supported with affidavit, justify allowing the application seeking condonation of delay and accordingly ordered.

4. At the time of hearing on the merits of the issue it was pointed out by the learned AR that amounts were deposited before the due date but due to certain observations of the auditors in audit report, relying certain wrong facts, the deposits were considered to be delayed and disallowed by the learned tax authorities u/s 36(1)(va) of the Act. It is pertinent to mention that following facts about the deposits have been provided to us.

Provident Fund Contribution						
Sr. Np.	Month	Employee's Contribution	Total Due	Due date	Employee's share deposited before due date	Employee's share deposited after due date
1	Apr-17	4,58,837.0	4,58,837.0	15-May-17	3,73,356	85,481
2	May-17	3,93,341.4	3,93,341.4	15-Jun-17	2,75,285	1,18,056
3	Jun-17	4,21,996.0	4,21,996.0	15-Jul-17	3,75,373	46,623
4	Jul-17	4,48,491.0	4,48,491.0	15-Aug-17	3,96,201	52,290
5	Aug-17	4,58,879.0	4,58,879.0	15-Sep-17	4,27,407	31,472
6	Sep-17	5,00,061.0	5,00,061.0	15-Oct-17	3,41,576	1,58,485
7	Oct-17	5,17,630.0	5,17,630.0	15-Nov-17	4,57,221	60,409
8	Nov-17	5,08,562.0	5,08,562.0	15-Dec-17	4,64,069	44,493
9	Dec-17	5,30,444.0	5,30,444.0	15-Jan-18	4,85,176	45,268
10	Jan-18	5,21,157.0	5,21,157.0	15-Feb-18	4,68,813	52,344
11	Feb-18	5,11,367.0	5,11,367.0	15-Mar-18	4,49,124	62,243
12	Mar-18	5,13,043.0	5,13,043.0	15-Apr-18	4,19,066	93,977
	Total	57,83,808	57,83,808		49,32,667	8,51,141

5.1 We are of considered view that aforesaid facts not appearing from impugned orders require verification. Accordingly, ground no. 1 is allowed for statistical purposes and so is the appeal. Issue, on merits, is restored to the file of learned AO to take into consideration the particulars of month-wise deposits of the contribution provided by the assessee and decide the issue afresh.

Order pronounced in open court on 16.10.2023.

**Sd/-**  
**(M. BALAGANESH )**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(ANUBHAV SHARMA)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI