

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR**

(VIRTUAL COURT)

**BEFORE DR. M. L. MEENA, ACCOUNTANT MEMBER
AND SH. ANIKESH BANERJEE, JUDICIAL MEMBER**

I.T.A. No. 254/Asr/2023
Assessment Year: 2018-19

The Designers
147 Ganga Road,
Jalandhar Cantt.

Vs. Deputy Commissioner of Income
Tax, Circle-4, Jalandhar

[PAN: AAAFT 5864F]

(Appellant)

(Respondent)

Appellant by : Sh. Abhinav Vijn, CA
Respondent by : Sh. Ravinder Mittal, Sr. DR

Date of Hearing : 30.10.2023
Date of Pronouncement : 31.10.2023

ORDER

Per Dr. M. L. Meena, AM:

The captioned appeal has been filed by the assessee against the order of the Id. CIT(A) National Faceless Appeal Centre (NFAC) Delhi, dated 10.08.2023 in respect of Assessment Year: 2018-19 challenging therein adjustment by CPC u/s 143(1) in respect of payment towards

Employees' Provident Fund and Labour Welfare Fund claimed u/s 37 of the Act being expenditure.

2. At the outset, the Id. counsel for the assessee humbly submitted that in the present case, the employer had deposited the Provident fund contribution for the month of January, 2018 of Rs. 99,167/- on 15.02.2018, i.e., within due date as stipulated in Provident Fund Act. In support, he has filed a copy of payment acknowledgment issued by Employee's Provident Fund Organization and Bank online transaction receipt is attached as Annexure 1 and Annexure 2. He accordingly, pleaded that there was no delay in deposit of PF amount for the month of January, 2018 and the auditor has inadvertently mentioned date of deposit as 16.02.2018 as the date of payment. The relevant page extract of Tax Audit Report was attached as Annexure 3 (APB pg. no. 3-4). Thus, he pleaded that the adjustment of Rs. 99,167/- by way of adjustment made by the CPC may be permitted to be corrected on examination and verification of the document, by the Assessing Officer.

3. The Id. DR has no objection to the request of the appellant.

4. Heard both the sides, perused the record and the impugned order. It is noted that in the present case, the employer has deposited the Provident

fund contribution of Rs.99,167/- within due date, i.e., February 15, 2018 as per Annexure 1 and 2 as above. In view of that matter, we consider it deem fit to remand back the matter to the file of the AO to examine the veracity of documents in respect of payment of contribution of Provident fund being claimed within due date by the appellant. The AO is directed to grant adequate opportunity of being heard to the assessee and allow credit of the said expenditure so claimed, if he finds it as per law.

5. The second issue regarding disallowance of Rs.3,930/- on account of late payment of employees' Labour Welfare Fund has been conceded by the appellant counsel in view of the Hon'ble Apex Court judgment in the case of Checkmet Services Pvt. Ltd. v. CIT (SC). Thus, the second issue is dismissed as not maintainable.

6. In the result, the appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the open court on 31.10.2023

Sd/-
(Anikesh Banerjee)
Judicial Member

Sd/-
(Dr. M. L. Meena)
Accountant Member

GP/Sr.PS

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT concerned
- (4) The Sr. DR, I.T.A.T.

True Copy

By Order