

**आयकर अपीलीय अधिकरण “बी” न्यायपीठ चेन्नई में।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, CHENNAI**

**माननीय श्री महावीर सिंह, उपाध्यक्ष एवं**  
**माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।**  
**BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND**  
**HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM**

**आयकर अपील सं. ITA No.955/Chny/2023**  
**(निर्धारण वर्ष / Assessment Year: 2020-21)**

Shri Karthikeyan Sanjeevi Raja Sujjur No.1A, Block 3, Bajaj Apartments, Nandanam, Chennai-600 035.	बनम / Vs.	ITO, Non-Corporate Ward-1(2) Chennai.
स्थायी लेखा सं./जी आइ आर सं./PAN/GIR No. <b>AXAPS-7114-G</b>		
(पीलार्थी/ <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

अपीलार्थीकी ओरसे/ <b>Appellant by</b>	:	Shri Yeshwanth (CA) for Ms. T.V.Muthu Abirami (Advocate) -Ld. AR
प्रत्यर्थीकी ओरसे/ <b>Respondent by</b>	:	Shri D.Hema Bhupal (JCIT)-Ld.Sr. DR

सुनवाईकी तारीख/ <b>Date of Hearing</b>	:	28-11-2023
घोषणाकी तारीख / <b>Date of Pronouncement</b>	:	28-11-2023

**आदेश / ORDER**

**Manoj Kumar Aggarwal (Accountant Member)**

1. Aforesaid appeal by assessee for Assessment Year (AY) 2020-21 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 20-07-2023 in the matter of rectification order passed by the Ld. Assessing Officer [AO] u/s. 154 of the Act on 16-03-2023.
2. It transpires that an order u/s 154 was passed by Ld. AO disallowing deduction of Rs.27.10 Lacs u/s 36(1)(va) r.w.s. 2(24)(x) since the assessee made payment of employees' contribution towards PF and ESI

beyond due date as specified in respective acts. The Ld. CIT(A), considering the decision of Hon'ble Supreme Court in bunch of appeals titled as **Checkmate Services P. Ltd. Vs CIT (143 Taxmann.com 178)**, confirmed the disallowance against which the assessee is in further appeal before us.

3. Since the adjudication of Ld. CIT(A) follows a binding judicial precedent, the same do not require any interference on our part.

4. The appeal stands dismissed.

*Order pronounced in open court on 28<sup>th</sup> November, 2023.*

**Sd/-**  
**(MAHAVIR SINGH)**  
उपाध्यक्ष / **VICE PRESIDENT**

**Sd/-**  
**(MANOJ KUMAR AGGARWAL)**  
लेखा सदस्य / **ACCOUNTANT MEMBER**

चेन्नई Chennai; दिनांक Dated :28-11-2023  
DS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF