

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC': NEW DELHI  
BEFORE,  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
ITA No.2831/Del/2023  
(ASSESSMENT YEAR 2021-22)**

AHP Apparel Private Limited F-88, Okhla Industrial Area, Phase-1 Delhi-110 020 PAN-AAKCA 6797R	Vs.	ACIT Cricle-1(1) New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	Sh. Shivam Malik, Adv.
Department by	Sh. Om Parkash, Sr. DR

Date of Hearing	17/01/2024
Date of Pronouncement	17/01/2024

**ORDER**

This appeal of the Assessee arises out of the order of the Learned Commissioner of Income Tax (Appeals)-12, Mumbai [hereinafter referred to as 'Ld. CIT(A)'] in DIN & Order No. ITBA/APL/S/250/2023-24/1056411308(1) dated 22/09/2023 against the order passed by Asst. Director of Income Tax, CPC, Bengaluru (hereinafter referred to as the 'Ld. AO') u/s 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') on 13/11/2022.

2. The only issue to be decided in this appeal is as to whether the Ld. CIT(A) was justified in upholding the addition made on account of alleged late deposit of Provident Fund of Rs.4,22,630/- in the facts and circumstances of the instant case.

3. I have heard the rival submissions and perused the materials available on record. The return of income for A.Y.2021-22 was filed by the assessee on 14/03/2022 declaring total income of Rs. Nil and claiming refund of Rs.2,05,37,573/-. This return was duly accompanied with tax audit report in Form 3CA together with its Annexure in Form 3CD. In the Annexure to Form 3CD under the relevant column of mentioning the date of deposit of PF dues for a particular month, the tax auditor instead of mentioning the date of remittance as 15/06/2019 had due to typographical error mentioned as 15/06/2020. Accordingly, the CPC while processing the return had taken this to be a remittance beyond the due date prescribed under the PF Act and made addition of Rs.4,22,630/- on account of late remittance of PF dues. The assessee on its part had submitted the remittance challan before the Lower Authorities which fact has not been appreciated properly. As this matter

requires factual verification. I hereby direct the Ld. AO to verify the fact regarding the actual date of remittance of PF dues for the month of May, 2019, in the sum of Rs.4,22,630/- representing the remittance of PF dues. If, on verification, it is found that there was a typographical error in audit report, then no disallowance should be made on the assessee. With this direction, the grounds raised by the assessee are allowed by restoring to the file of Ld. AO.

5. In the result, the appeal filed by the Assessee is allowed for statistical purposes.

Order pronounced in the open court on 17th January, 2024.

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

Dated: 17/01/2024

*Pk/sps*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI