

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'C' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 827/DEL/2023 [A.Y. 2019-20]

Intelligent Communication Systems (I) Ltd  
1<sup>st</sup> Floor, Administrative Building  
Okhla Industrial Estate  
Delhi

Vs.

The C.I.T(A)  
NFAC)  
Delhi

PAN - AAACI 0691 N

(Applicant)

(Respondent)

Assessee By : Shri Suresh Kumar Gupta, CA  
Department By : Shri Waseem Arshad, CIT-DR

Date of Hearing : 13.02.2024  
Date of Pronouncement : 13.02.2024

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is preferred against the order dated  
25.01.2023 by the NFAC, Delhi pertaining to A.Y 2019-20.

2. The solitary grievance of the assessee is that the CIT(A) /NFAC erred in confirming the disallowance of Rs. 13,33,78,587/- u/s 36(1)(va) of the Income-tax Act, 1961 [the Act, for short].

3. Before us, the ld. counsel for the assessee fairly conceded that this issue is squarely covered in favour of the revenue and against the assessee by the decision of the Hon'ble Supreme Court in the case of Checkmate Services Pvt Ltd 448 ITR 518.

4. However, the ld. counsel for the assessee stated that there are some errors in the reporting by the auditors in so far as the due date mentioned in the tax audit report is concerned. It is the say of the ld. counsel for the assessee that the due date mentioned in the tax audit report is not correct and furnished a chart to buttress his submission.

5. After giving thoughtful consideration, we deem it fit to restore the issue for limited purpose verification of due dates as mentioned in the audit report and the actual due dates to be furnished by the assessee. It is made clear that only for verification of dates the issue is restored to the file of the Assessing Officer. If the Assessing Officer finds some error in the due dates, he may rectify his order.

6. But, principally, the quarrel has been settled in favour of the Revenue and against the assessee by the decision of the Hon'ble Supreme Court in the case of Checkmate Services Pvt Ltd [supra]. For limited verification, the appeal is allowed for statistical purposes.

7. In the result, the appeal of the assessee in ITA No. 827/DEL/2023 is allowed for statistical purposes.

The order is pronounced in the open court on 13.02.2024.

**[KUL BHARAT]  
JUDICIAL MEMBER**

**[N.K. BILLAIYA]  
ACCOUNTANT MEMBER**

Dated: 13<sup>th</sup> FEBRUARY, 2024

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	