

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

I.T.A.No.313/NAG./2022
Assessment Year 2018-2019

Maharashtra Carbon Private Limited, Yashojwal, Nagpur Road, Chandrapur H.O. Chandrapur-442 401 Maharashtra PAN AABCM2391J	vs.	The ACIT, Circle, ITO Building, Amravati – 444 602 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	Shri Mahavir Atal, C.A.
For Revenue :	Shri Abhay Y Marathe, Sr.DR

Date of Hearing :	27.02.2024
Date of Pronouncement :	29.02.2024

ORDER

PER SATBEER SINGH GODARA, J.M.

This assessee's appeal for assessment year 2018-2019, arises against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's Din and Order No. ITBA/NFAC/S/250/2022-23/1045262373(1), dated 07.09.2022, involving proceedings u/s. 154 of the Income Tax Act, 1961 (in short "the Act").

Heard Both the parties. Case file perused.

2. Coming to the assessee's sole substantive grievance challenging correctness of both the lower authorities action making sec.36(1)(va) r.w.s.2(24)(x) disallowance/addition of ESI & PF contribution since credited beyond the due date as per the

corresponding statutes; Learned counsel submitted very fairly that hon'ble apex court's recent landmark decision in Checkmate Services P. Ltd., & Ors. vs. CIT & Ors. [2022] 448 ITR 518 (SC) has already settled the law in Revenue's favour.

3. Learned counsel next vehemently argued that such a disallowance/addition could no longer be allowed to be made u/sec.143(1)(a) "processing". The assessee's instant latter arguments hardly carries any merit once sec.143(1)(a)(iv) has indeed found to be in the nature of an enabling provision for the purpose of "disallowance of expenditure" allowable the one in hand before us. Learned counsel at this stage sought to withdraw the assessee's instant appeal. The Revenue is equally fair enough it's withdrawal request. Ordered accordingly.

4. This assessee's appeal is dismissed as withdrawn in above terms.

Order pronounced in the open Court on 29.02.2024.

Sd/-
[DR. DIPAK P. RIPOTE]
ACCOUNTANT MEMBER

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 29th February, 2024

VBP/-

Copy to

1.	The appellant.
2.	The respondent
3.	The NFAC, Delhi
4.	The CIT, Nagpur concerned
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.