

**THE INCOME TAX APPELLATE TRIBUNAL,
'B' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 141/KOL/2024
Assessment Year: 2021-2022**

***La Opala RG Ltd.,.....Appellant
Eco Centre, 8th Floor,
Unit No. 803 & 804,
EM-4, Sector-V,
Kolkata-700091
[PAN:AAACL5569J]***

-Vs.-

***WBG-C-(III)-1,.....Respondent
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

*Ms. Khushboo Rai, ACA & Shri Rohan Agarwal, ACA,
appeared on behalf of the assessee*

*Shri P.P. Barman, Addl. CIT, appeared on behalf of the
Revenue*

**Date of concluding the hearing : April 04, 2024
Date of pronouncing the order : April 04, 2024**

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The assessee is in appeal before the Tribunal against the order of Id. ADDL/JCIT(Appeals), Aurangabad dated 02.01.2024 passed for A.Y. 2021-22.

2. The solitary grievance of the assessee is that ld. ADDL/JCIT(A), Aurangabad has erred in confirming the addition of Rs.1,80,794/-, which represents employees' contributions towards PF & ESI.

3. The ld. Counsel for the assessee, at the very outset, submitted that there is no delay in making the payments to the respective accounts of PF & ESI. The auditor in the audit report has erroneously mentioned the due date of F.Y. 2018-19 instead of F.Y. 2020-21.

4. The ld. Sr. D.R., on the other hand, submitted that this ground was withdrawn by the assessee before the ld. 1st Appellate Authority and took us through the finding of ld. ADDL/JCIT(Appeals) in this regard. In order to rebut this submission of the ld. D.R., ld. Counsel for the assessee submitted that on the first instance, it was not pressed on account of availability of the judgment of the Hon'ble Supreme Court in the case of Checkmate Services (P) Limited -vs.- CIT reported in 143 taxmann.com 178. Later on, assessee cross verified the details and filed revised submission on 26th April, 2023, whose cognizance has not been taken. He also annexed Annexure A/1 exhibiting the details of contributions made by the employees and their payments. Such details are available in a tabular form duly certified by Chartered Accountant, namely Shri Navindra Kumar Surana.

5. On due consideration of the above, we are of the view that it requires verification at the end of the ld. Assessing Officer. The ld. Assessing Officer is directed to verify the actual payments of employees' contributions towards PF & ESI during financial year relatable to A.Y. 2021-22 and if it is found that such payments were made within due date, then that deduction be allowed. He will further verify, that the deduction of this amount has not been claimed in any other subsequent year.

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

Order pronounced in the open Court on 04/04/2024.

Sd/-

(Manish Borad)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 4th day of April, 2024

*Copies to :(1) La Opala RG Ltd.,
Eco Centre, 8th Floor,
Unit No. 803 & 804,
EM-4, Sector-V, Kolkata-700091*

*(2) WBG-C-(III)-1,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069*

(3) ADDL/JCIT(A), Aurangabad;

(4) CIT- , Kolkata

(5) The Departmental Representative;

(6) Guard File
TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.