

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGPUR

[THROUGH VIRTUAL HEARING AT PUNE]

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.No.69/NAG./2023
Assessment Year 2014-2015

Pride Distributors Pvt. Ltd., Shop No.1, CA Road, Gandhi Grain Market, Nagpur - 440 010. Maharashtra. PAN AAFCP4819A	vs.	The ACIT, Circle-4, Aaykar Bhavan, Civil Lines, Nagpur - 440 006 Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Abhay Y Marathe, Sr.DR

Date of Hearing :	26.03.2024
Date of Pronouncement :	22.04.2024

ORDER

This assessee's appeal for assessment year 2014-2015, arises against the National Faceless Appeal Centre [in short the “NFAC”] Delhi's Din and Order No. ITBA/NFAC/S/250/2022-23/1048148656(1), dated 21.12.2022, involving proceedings u/s. 143(3) of the Income Tax Act, 1961 (in short “the Act”).

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex-parte.

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; than the “due date” u/s.139(1) of the Act.

Learned DR submitted 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. That being the clinching case, I find no merit in assessee's instant sole substantive grievance. Ordered accordingly.

3. Delay of 28 days in filing the instant appeal is condoned as per assessee's solemn averments in light of Collector, Land Acquisition vs., MST Katiji [1987] 167 ITR 471 (SC) having settled the law long back that all such technical aspects must make a way for the cause of substantial justice.

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

Order pronounced in the open Court on 22.04.2024.

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

Pune, Dated 22nd April, 2024

VBP/-

Copy to

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

//By Order//

//True Copy //

Assistant Registrar, ITAT, Pune Benches,
Pune.