

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHE "H", NEW DELHI**

**Before Sh. Saktijit Dey, Vice President  
Dr. B. R. R. Kumar, Accountant Member**

**MA No. 484/Del/2023  
(in ITA No. 518/Del/2023 : Asstt. Year: 2019-20)**

**MA No. 485/Del/2023  
(in ITA No. 519/Del/2023 : Asstt. Year: 2020-21)**

**&**

**ITA No. 518/Del/2023 : Asstt. Year: 2019-20  
ITA No. 519/Del/2023 : Asstt. Year: 2020-21**

Track Components Ltd., A-1/31, Azad Apartments, Opp. IIT Complex, Shri Aurobindo Marg, New Delhi - 110 016.	Vs	DCIT, Circle 25(1), New Delhi.
(APPELLANT)		(RESPONDENT)
<b>PAN No. AABCT2865J</b>		

**Assessee by : Sh. Yudhister Mehta, CA  
Revenue by : Sh. Vivek K. Upadhyay, Sr. DR**

<b>Date of Hearing: 05.04.2024</b>	<b>Date of Pronouncement: 10.04.2024</b>
------------------------------------	--

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

Since, the issue involved in both the Miscellaneous Applications are similar, they were heard together and being adjudicated by a common order.

2. Heard the arguments of both the parties and perused the material available on record. The appeals of the assessee was dismissed vide order dated 11.10.2023 *ex-parte*. We have considered the facts on record and prayer of the Id. Counsel of the assessee that the explanation given by the assessee is

acceptable and came to a conclusion that the appeal needs to be heard by the Tribunal. Hence, the appeal is hereby recalled for fresh hearing.

**ITA No. 518/Del/2023**

**ITA No. 519/Del/2023**

3. The Id. Counsel for the assessee submitted that the contributions made on account of ESI/PF needs to be allowed as they have been paid before the stipulated time. The Id. DR submitted that the matter can be verified by the Assessing Officer. Hence, we remand the matter to the file of the Assessing Officer with directions to examine the date of payments and allow the deduction as per the judgment of Hon'ble Apex Court in the case of Checkmate Services Vs. CIT order dated 12.10.2022.

4. In the result, the Miscellaneous Applications of the assessee are allowed and the appeals of the assessee are allowed for statistical purpose.

Order Pronounced in the Open Court on 10/04/2024.

Sd/-

**(Saktijit Dey)**  
**Vice President**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 10/04/2024**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**