

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'B': NEW DELHI**

**BEFORESHRI C. N.PRASAD, JUDICIAL MEMBER  
AND  
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No.1984/Del/2023, A.Y. 2021-22**

Everest Business Advisory India Pvt. Ltd. 1 <sup>st</sup> Floor, Spaze Platinum Tower, Sector-47, Sohna Road, Gurgaon, Haryana PAN:AABCE2871R	Vs.	ACIT, Circle 7(1), New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Ms. Vandana Bhandari, CA
Respondent by	Sh. Narpat Singh, Sr.DR

Date of Hearing	01/05/2024
Date of Pronouncement	01/05/2024

**ORDER**

**PER AVDHESH KUMAR MISHRA, AM**

The appeal filed by the assessee is directed against the order, dated 10.05.2023, of the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), New Delhi [In Short 'the CIT(A)'].

2. The assessee/appellant filed its return of income declaring income of Rs.11,35,12,610/- which was processed u/s 143(1) of the Income Tax Act [for short as the 'Act'] at income of Rs.13,25,33,270/-. In the processing u/s 143(1) of the Act, the Assessing Officer (CPC) made an upward adjustment of Rs.1,90,20,662/- on the reasoning that there were inconsistencies in the sums received from the employees and consequential deposits thereof in the statutory provident fund and or superannuation fund, etc. and there were also delays in payments of some employees' contributions to the statutory provident fund. Aggrieved, the assessee/appellant filed appeal before the CIT(A), who allowed relief of Rs.1,75,17,348/- and upheld remaining disallowance of Rs.15,03,314/-. Aggrieved, the assessee/appellant filed this appeal challenging the disallowance of Rs.15,03,314/- upheld by the Ld. CIT(A).

3. Heard the rival parties and perused the case record.

4. The issue before us is in respect of disallowance of Rs.15,03,314/- made u/s 36(1)(va) of the Act. The Ld. AR vide its submission dated 30.04.2024 withdrew the appeal to which, the Ld. DR had not had any objection.

5. In view of the above, the appeal of the assessee is dismissed as withdrawn.

Order pronounced in open Court on 1<sup>st</sup> May, 2024

**Sd/-**

**(C.N.PRASAD)**

**JUDICIAL MEMBER**

Dated: 01/05/2024

*Binita, Sr. PS*

**Sd/-**

**(AVDHESH KUMAR MISHRA)**

**ACCOUNTANT MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI