

आयकर अपीलीय अधिकरण “ए” न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH, CHENNAI

माननीय श्री मनोज कुमार अग्रवाल, लेखक सदस्य एवं
माननीय श्री मनु कुमार गिरि, न्यायिक सदस्य के समक्ष।
BEFORE HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
AND HON’BLE SHRI MANU KUMAR GIRI, JM

आयकर अपील सं. ITA No.471/Chny/2024
(निर्धारण वर्ष / Assessment Year: 2019-20)

Mr.Zahir Kasam Memon Memon Brothers, Piniarwada Kumbharwada, Zenda Bazar, Vasai West, Maharashtra – 401 201.	बनाम / Vs.	Addl / JCIT (A)-2, PNE-C-(72)(1) Chennai.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AEMPM-1407-R		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी/ Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/ Respondent by	:	Shri AR V Sreenivasan (Addl.CIT) - Ld. Sr. DR

सुनवाईकीतारीख/ Date of Hearing	:	30-04-2024
घोषणाकीतारीख / Date of Pronouncement	:	06-05-2024

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. Aforesaid appeal by assessee for Assessment Year (AY) 2019-20 arises out of the order of learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [CIT(A)] dated 19-12-2023 in the matter of an intimation issued by CPC u/s 143(1) of the Act on 14-07-2020. At the time of hearing none appeared for the assessee. The registry has noted a delay of 5 days in the appeal. Considering the period of delay, the delay is condoned and the appeal is admitted for adjudication on merits.

2. In the intimation, CPC disallowed a sum of Rs.208.26 Lacs on account of failure to deposit Employer's / Employees' contribution to ESI / PF before due date as specified in respective welfare acts. This amount include Employee's Contribution of Rs.111.01 Lacs which was not deposited by due dates as specified in relevant acts. The Ld. CIT(A) deleted disallowance of Rs.97.25 Lacs which represent Employers' contribution since the same was deposited before due dates as specified u/s 139(1). However, the disallowance of Employee's Contribution was confirmed by following the decision of Hon'ble Supreme Court in the case of **Checkmate Services Pvt. Ltd. (143 Taxmann.com 178)**. The Ld. CIT(A) also held that this adjustment could be made u/s 143(1) in terms of decision of Hon'ble High Court of Madras in the case of **AA520 Veerappampalayam PACS Ltd. (138 Taxann.com 571)**. Aggrieved, the assessee is in further appeal before us.

3. Since the impugned order follows binding judicial precedents and the same is also in consonance with the view of Chennai Tribunal in **M/s Shree Gokulam Chit & Finance Co. Pvt. Ltd. (MA Nos. 97/Chny/2023 & ors. dated 31.07.2023)**, the same do not require any interference on our part.

4. The appeal stand dismissed.

Order pronounced on 6th May, 2024

Sd/-
(MANU KUMAR GIRI)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखक सदस्य / ACCOUNTANT MEMBER

चेन्नई Chennai; दिनांक Dated : 06-05-2024
DS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF