

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 91/Ahd/2023
Assessment Year 2018-19**

Kankaria Maninagar Nagrik Sahkari Bank Limited Bhagwan Chambers, Opp. Jade Blue, Nr. Maninagar Cross Road, Maninagar Ahmedabad-380008 PAN: AAAAK6862D (Appellant)	Vs	ADIT, CPC, Bangalore, Present Jurisdiction The DCIT, Circle-2(1)(1), Ahmedabad (Respondent)
--	----	---

**Assessee Represented: Shri Rahul Patel, A.R.
Revenue Represented: Shri V.K. Mangla, Sr.D.R.**

Date of hearing : 02-05-2024
Date of pronouncement : 10-05-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the appellate order dated 12.12.2022 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the Rectification order passed under section 154 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2018-19.

2. The registry has noted that there is delay of three days in filing the above appeal. The assessee submitted that the impugned order was communicated by e-mail on 12.12.2022 at 18:06 hours post closure of the banking hours. The appeal ought to have been filed on 11.02.2023 which is a Saturday and a non-working day for the appellant bank. Thus appeal was filed on 13.02.2023 by oversight mistake and pray to condone the same.

2.1. The Ld. D.R. has no serious objection. Thus the delay of three days in filing the appeal is hereby condoned.

3. The solitary issue in this appeal is late payment of Employees Provident Fund for the month of August and September 2017. In the Audit Report, it is mistakenly mentioned the date of payment as 08.08.2018 and 08.09.2018 instead of the year 2017. Thus there is no delay in remitting the Employee's Contribution to the Provident Fund Authority, just because of the typographical error in the Audit Report, the CPC made the disallowance of Rs.3,52,165/- and demanded tax thereon in the proceedings made u/s. 143(1) of the Act. The assessee filed a Rectification petition before the CPC, however the same was rejected on the ground that on verification, it is seen that there is no prima facie error in the Intimation. Therefore rejected the Rectification application filed by the assessee bank.

4. Aggrieved against the same, the assessee filed an appeal before Ld. NFAC which is also confirmed the addition.

5. Ld. Counsel Shri Rahul Patel appearing for the assessee has taken us through the Paper Book wherein at Page Nos. 34 & 35, receipts generated by Employee's Provident Fund Organization for the month of July 2017 and August 2017 wherein the employees share of contribution were remitted by the assessee on 08.08.2017 at 12:36 hours and 08.09.2017 at 19:46 hours. Thus the Ld. Counsel pleaded that there is no delay in remitting the PF contribution by the assessee except wrongly quoted the year "2018" in the Audit Report and requested to delete the addition.

6. Ld. Sr. D.R. V.K. Mangla appearing for the Revenue submitted that this Challan was not produced before the Lower Authorities and the matter be set aside back to the file of Jurisdictional Assessing Officer for verification.

7. We have gone through the materials available on record and after perusal of the Challans issued by Employees Provident Fund Organization for the Month of July and August 2017. The employee's share of contribution were made on 08.08.2017 and 08.09.2017 which are well within the time limit prescribed under the respective Act. However the disallowances being made by CPC only on the ground that the Audit Report has mistakenly recorded the year as "2018" instead of 2017. Thus the above addition made by CPC is not correct in law. Since Provident Fund receipts are filed before us for the first time, we deem it fit to set aside the matter back to the file of Jurisdictional Assessing Officer to verify the claim made by the assessee and allow the claim in accordance with law by giving one proper opportunity to the assessee.

8. Needless to say, the assessee should file the required details before the Jurisdictional Assessing Officer for passing fresh order.

9. In the result, the appeal filed by the Assessee is allowed for statistical purpose.

Order pronounced in the open court on 10 -05-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 10/05/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद