

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E', NEW DELHI**

**BEFORE DR. B.R.R. KUMAR, ACCOUNTANT MEMBER AND  
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**I.T.A. No. 1447/Del/2023  
(Assessment Year : 2018-19)**

Nishant Security and Allied Services Pvt. Ltd. WZ-908, A/1, Ring Road, Naraina Road, New Delhi	Vs.	ITO Ward – 18(3) New Delhi
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**PAN: AACCN 3644 A**

**(Appellant) .. (Respondent)**

<b>Appellant by</b> :	Shri Upvan Gupta, C.A.
<b>Respondent by</b> :	Shri Anshul, Sr. D.R.

<b>Date of Hearing</b>	15.05.2024
<b>Date of Pronouncement</b>	27.05.2024

ORDER

**PER MS. MADHUMITA ROY – JUDICIAL MEMBER :**

The instant appeal filed by the assessee is directed against the order dated 09.03.2023 passed by the Commissioner of Income Tax (Appeals)-NFAC, Delhi under Section 250 of the Income Tax Act, 1961 (hereinafter referred as to 'the Act') arising out of the assessment order dated 25.02.2022 passed by the ITO, Ward – 18(3), Delhi under Section 154 of the Act for the Assessment Year (A.Y.) 2018-19 whereby and where under, the disallowance on account of late payment of ESI/PF made by the Assessing Officer to the tune of Rs.37,18,422/- has been confirmed for A.Y. 2018-19.

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2. At the time of hearing of the instant appeal, it was submitted by the Learned DR that the Learned CIT(A) passed the impugned order relying upon the judgment passed by the Hon'ble Apex Court in the case of *M/s. Checkmate Services Pvt. Ltd. vs. CIT in Civil Appeal No.2833 of 2016* dated 12.10.2022 as the appellant admittedly deposited the Employee's Contribution to PF/ESI after the prescribed due dates under the relevant Acts. Such contention made by the Learned AR has not been able to be controverted by the Learned AR. Hence, in view of the judgment passed in the matter of *M/s Checkmate Services Pvt. Ltd (supra)*, we do not find any infirmity in the order passed by the Learned CIT(A) in upholding the order of disallowance made by Learned AO. The same is found to be just and proper so as to warrant interference.

3. In the result, appeal of assessee is dismissed.

**This Order pronounced in Open Court on 27/05/2024**

Sd/-  
( DR. B.R.R. KUMAR )  
ACCOUNTANT MEMBER

Sd/-  
( Ms. MADHUMITA ROY )  
JUDICIAL MEMBER

Dated 27/05/2024

*Priti Yadav, Sr.PS\**

**Copy forwarded to:**

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI