



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.99/CTK/2024

Assessment Year : 2019-2020

Earth Moving & Mining Enterprises, Uppar Basti, Barbil, Dist: Keonjhar	Vs.	Centralised Processing Centre (CPC), Bengaluru
PAN/GIR No.AACFE 6427 E		
(Appellant)	..	(Respondent)

Assessee by : Shri N.R.Biswal, CA
Revenue by : Shri S.C.Mohanty, Sr. DR

Date of Hearing : 05/06/2024
Date of Pronouncement : 05/06/2024

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A), NFAC, Delhi dated 25.4.2023 in Appeal No.NFAC/2018-19/10025310 for the assessment year 2019-2020.

2. Shri N.R.Biswal, Id AR appeared for the assessee and Shri S.C.Mohanty, Ld Sr. DR appeared for the revenue.

3. It was submitted by Id AR that the only issue in assessee's appeal was in regard to employees contribution to Provident Fund, which was alleged to have not been paid within the due date of filing of the return of

income. It was the submission that there was typographical error which has led to addition being made. It was the submission that the issue may be restored to the file of the Assessing Officer and the assessee would be in a position to prove that the employee's contribution to Provident Fund has been paid within the due date specified under the Respective Act.

4. In reply, Id Sr DR drew our attention to page 6 of the order of the Id CIT(A). It was the submission that the due date of payment mentioned in the said chart at page 6 of the order of Id CIT(A) is of the subsequent assessment year. It was the submission that if at all the issue is to be considered then the issue must be sent to the file of the Assessing Officer. It was the further submission that it has been admitted by the Id AR of the assessee itself that in the month of November, 2019, the assessee has admittedly paid the amount only on 20.12.2018, which was beyond the time prescribed under the relevant Act.

5. We have considered the rival submissions. Admittedly, the chart, as extracted by the Id CIT(A), shows an error insofar as the dates relate to subsequent financial year. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Assessing Officer for readjudication and for examination as to whether the payment in respect of employees provident fund contribution for the assessment year 2019-20 has been paid within the due date prescribed under the respective Act. To

such extent, it is found to have been paid within the due date of the respective Act, the same is liable to allowed.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes..

Order dictated and pronounced in the open court on 05/06/2024.

Sd/-
(Manish Agarwal)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 05/06/2024
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Earth Moving & Mining Enterprises, Uppar Basti, Barbil, Dist: Keonjhar
2. The respondent: Centralised Processing Centre (CPC), Bengaluru
3. The CIT(A)- NFAC, Delhi
4. Pr.CIT, Cuttack
5. DR, ITAT,
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack