

IN THE INCOME TAX APPELLATE TRIBUNAL

PUNE "A" BENCH : PUNE

BEFORE SHRI RAMA KANTA PANDA, VICE PRESIDENT
AND
SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

I.T.A.Nos.500 & 501/PUN./2024
Assessment Years 2020-2021 & 2021-2022

Col. Ashok Kumar Mago (Retd.), Flat No.101, Shrusty Apartment, Magarpatta Road, Hadapsar, Pune - 411 013. Maharashtra. PAN AANPM7316E	vs.	The DCIT, Circle-7, Bodhi Towers, Salisbury Park, Pune. Maharashtra.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri Ramnath P. Murkunde

Date of Hearing :	05.06.2024
Date of Pronouncement :	07.06.2024

ORDER

PER BENCH :

These assessee's twin appeals for assessment years 2020-2021 & 2021-2022, arise against the National Faceless Appeal Centre [in short the "NFAC"] Delhi's as many Din and Order Nos.ITBA/NFAC/S/250/2022-23/1046451044(1) and 1059552777(1), dated 22.10.2022 and dated 10.01.2024, in proceedings u/s.143(1) of the Income Tax Act, 1961 (in short "the Act"); respectively.

Cases called twice. None appears at assessee's behest. He is accordingly proceeded ex-parte.

2. Coming to the assessee's sole substantive grievance challenging correctness of both the lower authorities action making sec.36(1)(va) disallowance(s)/addition(s) of ESI & PF contribution(s) of Rs.1,25,52,130/- and Rs.2,10,40,956/- assessment year-wise, respectively, since credited beyond the due date as per the corresponding statutes; but before the due date of filing sec.139(1) returns. Hon'ble apex court's recent landmark decision in Checkmate Services P. Ltd., & Ors. vs. CIT & Ors. [2022] 448 ITR 518 (SC) has already settled the law in Revenue's favour that it is the former "due date" which would prevail over the latter one in such an instance. Rejected accordingly.

3. These assessee's twin appeals I.T.A.Nos.500 & 501/PUN./2024 are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open Court on 07.06.2024.

Sd/-
[RAMA KANTA PANDA]
VICE PRESIDENT
Pune, Dated 07th June, 2024
VBP/-
Copy to

Sd/-
[SATBEER SINGH GODARA]
JUDICIAL MEMBER

1.	The appellant
2.	The respondent
3.	The Pr. CIT, Pune concerned
4.	D.R. ITAT, "A" Bench, Pune.
5.	Guard File.

//By Order//

//True Copy //

Sr. Private Secretary, ITAT, Pune Benches, Pune.