

**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH : BANGALORE**

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. 988/Bang/2024
Assessment Year : 2018-19

M/s. SEG Automotive India Pvt. Ltd., PB 10011, Naganathapura, Electronic City Post, Bengaluru – 560 100. PAN: AAHCR6993H	Vs.	The Assistant Commissioner of Income Tax, Central Circle – 2(3), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Aditya Raipuria, CA
Revenue by	:	Shri Tamil Selvan .S, Addl. CIT (DR)

Date of Hearing	:	01-07-2024
Date of Pronouncement	:	15-07-2024

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER

Present appeal arises out of order passed by Ld.CIT(A)-15,
Bangalore dated 22.03.2024 for A.Y. 2018-19.

2. Brief facts of the case are as under:

2.1 The assessee filed its original return of income for Assessment Year 2018-19 on 30/11/2018 declaring loss of Rs.1,71,59,240/-. The assessee computed its income at Rs.53,14,51,087/- under section 115JB of the Act and claimed a refund of Rs.1,90,220/-. Subsequently, the assessee filed revised return of income on 28.03.2019 declaring loss of Rs.9,70,18,147/-. The assessee computed its deemed total income of Rs.53,14,51,087 under section 115JB of the Act and claimed refund of Rs.1,90,220/-. The case was selected for scrutiny under CASS and notice under section 143(2) of the Act was issued to the assessee by the Ld.AO.

2.2 It is submitted that an intimation, dated 02.10.2019 was issued under section 143(1) of the Act to the assessee, wherein inter alia, the deemed total income of the assessee was computed at Rs.64,23,20,776/- and a demand levied at Rs.2,94,80,416/-. In response to the aforesaid intimation u/s. 143(1), the assessee filed response on the e-filing portal on 28/11/2019. Further, the assessee filed rectification application dated 12/12/2019 under section 154 of the Act, however no action was taken. It is also submitted that, the rectification application has not been disposed-off as on date.

2.3 The Ld.AO further issued notices under section 142(1) of the Act on 31/12/2020 and dated 13/01/2021 in response to which submissions were made by the assessee. The Ld.AO subsequently issued the final assessment order under section

143(3) of the Act, dated 28/09/2021 wherein a demand of Rs.3,55,88,940/- was raised on the assessee.

2.4 The only issue that is contested by the assessee in the present appeal is in respect of the disallowance of Rs.94,07,117/- under section 36(1)(va) of the Act, being the employees' contribution to provident fund/ superannuation fund paid beyond the due date as prescribed in the respective law.

3. The above issue is now settled by the decision of *Hon'ble Supreme Court* in case of *Checkmate Services Pvt. Ltd. vs. CIT* reported in (2023) 443 ITR 518 which has been followed by the Ld.CIT(A) while considering the appeal of the assessee. However, the Ld.AO is directed once again to verify the column 20(b) of the returns filed by the assessee and to consider only such amount for disallowances, that is made beyond the due date.

Accordingly, the grounds raised by the assessee stands dismissed.

In the result, the appeal filed by the assessee stands dismissed.

Order pronounced in the open court on 15th July, 2024.

Sd/-
(CHANDRA POOJARI)
Accountant Member

Sd/-
(BEENA PILLAI)
Judicial Member

Bangalore,
Dated, the 15th July, 2024.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore