

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'C' BENCH, CHENNAI
श्री एसएस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस.आर. रगुनाथा, लेखा सदस्य के समक्ष
Before Shri S.S. Viswanethra Ravi, Judicial Member &
Shri S.R. Raghunatha, Accountant Member

आयकर अपील सं./I.T.A. No.1521/Chny/2024
निर्धारण वर्ष/Assessment Year: 2018-19

Indian Public School Private Limited,
70, Dr. Alagappa Chettiar Road,
Tatabad, Coimbatore 641 012.

Vs. The DCIT/Income Tax Officer,
Corporate Circle 1,
Coimbatore.

[PAN: AABCI6331A]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से / Appellant by : None
प्रत्यर्थी की ओर से/Respondent by : Shri Aroon Prasad, Addl. CIT
सुनवाई की तारीख/ Date of hearing : 22.07.2024
घोषणा की तारीख /Date of Pronouncement : 22.07.2024

आदेश / O R D E R

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER:

This appeal filed by the assessee is directed against the order dated 05.03.2024 passed by the Addl/JCIT(A)-2, Surat for the assessment year 2018-19.

2. We find that this appeal is filed with a delay of 16 days. None appeared on behalf of the assessee. However, the assessee filed a petition for condonation of delay as well as duly notarized affidavit stating reasons for the said delay and prayed for condonation of that delay. On perusal of the affidavit and upon hearing the Id. DR, we find that the

reasons explained by the assessee are bonafide and therefore, the delay is condoned.

3. The assessee has raised 5 grounds of appeal amongst which, the only effective issue raised by the assessee challenging the action of Id. Addl./JCIT(A) in treating employees' PF and ESI contribution as income by invoking the provisions of section 36(1)(va) of the Income Tax Act, 1961 ["Act" in short].

4. We note that the assessee remitted employees' PF and ESI contribution within the due date of filing of return of income under section 139(1) of the Act. The CPC disallowed the said amount for not depositing the same within due date as prescribed under relevant Act. The Addl./JCIT(A) confirmed the said order.

4. The fact remain admitted that the assessee deposited employees' PF contribution belatedly, not within due date prescribed under relevant statute and in view of the decision of the Hon'ble Supreme Court in the case of Checkmate Services Pvt. Ltd. v. CIT [2022] 143 taxmann.com 178 (SC), the contribution, though deposited within the due date of filing of return of income under section 139(1) of the Act, it is the income of the assessee for not depositing the same within the due date of relevant

statute. Therefore, we find no infirmity in the order of the Addl./JCIT(A) in considering the said employees' PF contribution as income of the assessee. Thus, the ground raised by the assessee is dismissed.

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

Order pronounced in the open Court on 22nd July, 2024 at Chennai.

Sd/-
(S.R. RAGHUNATHA)
ACCOUNTANT MEMBER

Sd/-
(S.S. VISWANETHRA RAVI)
JUDICIAL MEMBER

Chennai, Dated, 22.07.2024

Vm/-

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant,
2. प्रत्यर्थी/ Respondent,
3. आयकर आयुक्त/CIT, Chennai/Madurai/Coimbatore/Salem
4. विभागीय प्रतिनिधि/DR &
5. गार्ड फाईल/GF.