

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, MUMBAI**

**BEFORE MS PADMAVATHY S, AM &
SHRI RAHUL CHAUDHARY, JM**

**I.T.A. No. 1871/Mum/2024
(Assessment Year: 2019-20)**

TS5 Secure Pvt. Ltd. M-1, Intermediate Floor, Samrat Bhawan, A-7, 8, 9, Ranjit Nagar, Community Centre, New Delhi-110008. PAN : AADCT9043N	Vs.	Addl/JCIT(A)-4/National Faceless Appeal Centre, Delhi.-110008
Assessee)	:	Respondent)

Assessee/Appellant by : Shri Manpreet Singh, CA
Revenue/Respondent by : Shri R.R. Makwana, Sr. DR

Date of Hearing : 18.07.2024
Date of Pronouncement : 26.07.2024

ORDER

Per Padmavathy S, AM:

This appeal by the assessee is against the order of the Commissioner of Income Tax (Appeals)-4, Mumbai [for short 'the CIT(A)] dated 16.02.2024 for the AY 2019-20. The assessee contending the disallowance of Employee Contribution to Provident Fund through various grounds of appeal.

2. The assessee is a private limited company and filed the return of income for AY 2019-20 on 15.10.2019 declaring a total income of Rs. 8,69,860/-. The Central Processing Centre processed the return filed by the assessee under section 143(1)

wherein the contribution made by the assessee to Employee Provident Fund and ESI were disallowed. The assessee preferred an appeal before the CIT(A) who confirmed the said disallowance.

3. The assessee vide letter dated 20.06.2024 had submitted that there was defect in filing the appeal wherein the respondent has been incorrectly mentioned as NFAC, Mumbai instead of ITO, Delhi. The assessee had further submitted that the jurisdiction of the assessee falls under the ITO Circle-25(1), Delhi and therefore, the appeal before the Tribunal should lie before Delhi Bench of the Tribunal. Accordingly, the assessee prayed for withdrawal of the appeal with a liberty to re-file the appeal before the Hon'ble ITAT, Delhi.

4. We have considered the submission of the assessee and heard the Ld. DR. Taking into consideration the letter filed by the assessee, we are dismissing the appeal as withdrawn. The assessee has the liberty to re-file the appeal before the appropriate bench of the Tribunal.

5. In the result, the appeal is dismissed.

Order pronounced in the open court on 26-07-2024.

Sd/-
(RAHUL CHAUDHARY)
Judicial Member

Sd/-
(PADMAVATHY S)
Accountant Member

**SK, Sr. PS*

Copy of the Order forwarded to :

1. The Assessee
2. The Respondent
3. DR, ITAT, Mumbai
4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai