

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : D : NEW DELHI

BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

Miscellaneous Application No.50/Del/2023  
(ITA No.5803/Del/2019)  
Assessment Year: 2013-14

JCIT (OSD),  
Circle 12(2),  
New Delhi.

Vs Intertek India Pvt. Ltd.,  
E-20, Block-B-1,  
Mohan Cooperative Industrial Area,  
Mathura Road,  
New Delhi – 110 044.

PAN : AAACI6890F

(Applicant)

(Respondent)

Assessee by : Shri R.K. Kapoor, CA  
Revenue by : Shri Om Parkash, Sr. DR  
Date of Hearing : 02.08.2024  
Date of Pronouncement : 27.08.2024

ORDER

PER ANUBHAV SHARMA, JM:

The application in hand is filed u/s 254(2) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the Revenue on the basis that at the time of adjudication of the appeal of the Revenue by order dated 29.09.2022, the assessee was given the benefit of the Hon'ble Delhi High Court judgement in the case of *CIT vs. AIMIL Ltd., 321 ITR 508 (Del)* in regard to disallowances towards PF and ESI contribution. However, subsequently, the Hon'ble Supreme

Court in the judgement of *Checkmate Services (P.) Ltd. vs CIT (2022) 143 taxmann.com 178 (SC)*, has held that disallowance can be made in the case of delayed deposits of ESI and PF.

2. At the time of hearing, the Id. AR has pointed out that in furtherance of the order of the CIT(A), the AO, vide order dated 17.08.2023 has passed an order u/s 250 r.w.s. 143(3) of the Act and while giving effect to the order of the CIT(A), has not given benefit of the deletion of disallowance. The copy of the order was placed on record and the fact of which could not be rebutted by the Id. DR.

3. In the light of the aforesaid, we are of the considered view that the findings of the Tribunal in favour of the assessee have become inconsequential after the effect giving order and no question of any alleged mistake remains.

4. Resultantly, the application has no merit and is dismissed.

Order pronounced in the open court on 27.08.2024.

Sd/-

(M. BALAGANESH)  
ACCOUNTANT MEMBER

Sd/-

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated: 27<sup>th</sup> August, 2024.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi