

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "SMC" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA Nos. 363 & 364/Ahd/2024
Asst. Years. 2018-19 & 2019-20**

Utkranti Solutions Pvt. Ltd. 15, Nilima Park Society Near Vijay Char Rasta, Navrangpura, Ahmedabad-380009 PAN: AABCU1620L (Appellant)	Vs	Income Tax Officer, Ward-4(1)(1), Ahmedabad (Respondent)
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**Assessee Represented: Shri Himanshu Shah, C.A.
Revenue Represented: Shri Ramesh Kumar, Sr.D.R.**

Date of hearing : 03-10-2024
Date of pronouncement : 08-10-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

These two appeals are filed by the Assessee as against the separate appellate orders both dated 17.01.2024 passed by the ADDL/JCIT (Appeals), Bhubaneswar arising out of the intimation orders passed under section 143(1) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Years 2018-19 and 2019-20.

2. At the outset, the assessee filed Application in Form 8 invoking Section 158(A)(1) of the Act that identical Question of Law is admitted on 18-03-2024 and pending before the Hon'ble High Court of Gujarat in assessee's own case for the Asst. Year 2017-18 Tax Appeal No. 193 of 2024 namely:

"(A) Whether the Income Tax Appellate Tribunal has erred in law and on facts in confirming the disallowance of Rs.22,68,438/- on account of delayed contribution to Provident Fund and Employees's State Insurance which were debatable and contentious in nature and therefore were beyond the scope of adjustments under section 143 (1) of the Income Tax Act?"

2.1. Thus the assessee produced the copy of the Statement of the case and the Question of Law admitted by the Hon'ble High Court of Gujarat and therefore requested the outcome of the judgment in the above Tax Appeal No. 193 of 2024 will be binding on the assessee for the present Asst. Years 2018-19 and 2019-20 and thereby requested to dispose of the above appeals.

3. This Tribunal requested the Assessing Officer to verify the claim made in Form 8 and give his report to the Tribunal. In compliance the Assessing Officer reported as follows:

5. Now, the assessee has filed declaration u/s.158A(1) of the Income- tax Act, 1961 in Form No.8 claiming that the identical question of law is pending before the Hon'ble Gujarat High Court. On perusal of the details furnished in Form No.8 and the facts reported above, it is seen that in Tax Appeal No.193 of 2024 dated 18/03/2024, the Honb'le Gujarat High Court has admitted the

substantial question of law (as mentioned in Para 4 above). The said substantial question of law is identical to the grounds of appeal raised (as mentioned in Para 5 above) before the ITAT in an Appeal ITA No. 363/AHD/2024 for the A.Y.2018-19 and appeal ITA No. 364/AHD/2024 for A.Y.2019-20. Therefore, from the above narrated facts, it can be safely concluded that since the identical question of law is pending before the Gujarat High Court in Tax Appeal No 193 of 2024 dated 18/03/2824, the provisions of section 158AB(1)(a) are squarely applicable in the case of the captioned assessee company while filing appeal before the Honb'le Tribunal for the A.Y.2018-19 & A.Y.2019-20.

4. Recording the above statements of the assessee and the Ld. Assessing Officer, the appeals filed by the assessee are hereby dismissed with liberty the Assessing Officer to apply the ratio of the Judgment to be rendered by the Hon'ble High Court of Gujarat in Tax Appeal No. 193 of 2024 as per the provisions of Section 158A(1) of the Act and apply for the respective Asst. Years 2018-19 & 2019-20.

5. In the result, the appeals filed by the Assessee are hereby dismissed.

Order pronounced in the open court on 08 -10-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER

Ahmedabad : Dated 08/10/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद