

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसएमसी”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA**

कुमारी मधुमिता राय, न्यायिक सदस्य के समक्ष

[Before Ms. Madhumita Roy, Judicial Member]

**I.T.A. No. 1745/Kol/2024**

**Assessment Year: 2019-20**

Ramesh Bros. Engineering Corporation  (PAN: AAGFR 6498 D)	Vs.	ADIT, CPC, Bengaluru
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	16.10.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.10.2024
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Shri L. N. Dash, JCIT, Sr. D.R

**ORDER / आदेश**

The instant appeal filed by the assessee is directed against the order dated 14.06.2024 passed by the CITA-7, Delhi arising out of the intimation dated 06.03.2020 for Assessment Year 2019-20 under Section 143(1) of the Income Tax Act, 1961, (hereinafter referred to as ‘the act’) whereby and whereunder the disallowance of expenditure in respect of payment made towards employees Provident fund amounting to Rs.14,77,078/-has been upheld.

2. At the time of hearing of the matter none appeared on behalf of the assessee, neither any adjournment has been sought for. Hence, the matter has been decided ex parte.

3. Upon perusal of the order passed by the Ld. CIT(A), it appears that since the disputed amount of employees contribution to PF/ESIC were paid by the assessee beyond the due dates as prescribed under the relevant Acts, following the order dated 12.10.2022 passed by the Hon'ble Supreme Court in the case of Checkmate Services Private Limited –vs- Commissioner of Income Tax, in Civil Appeal No. 2833 of 2022, the said authority confirmed the order of disallowance made by the CPC under Section 36 (1)(va) r.w.s.2(24)(x) of the Act which is found to be justified, without any ambiguity so as not to warrant interference. Hence, the appeal preferred by the assessee is found to be devoid of any merit and thus, dismissed.

4. In the result, the assessee's appeal is dismissed.

Order is pronounced in the open court on 16<sup>th</sup> October, 2024

Sd/-

Madhumita Roy (मधुमिता राय)  
Judicial Member/न्यायिक सदस्य

Dated: 16<sup>th</sup> October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Ramesh Bros. Engineering Corporation, 11D, Ramnath Paul Road, Kolkata-700023
2. Respondent – ADIT,CPC, Bangaluru
3. Ld. CIT(A)-Addl/JCIT(A)-7, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata

1. Date of Dictation.....
2. Date on which the typed order is placed before the dictating Member and other Member.....
3. Date of which the order came back to Sr. PS.....
4. Date of which the file goes to the Bench Clerk.....
5. Date of which the file goes to the O.S.....
6. Date of dispatch of the order.....