

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G": NEW DELHI  
BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 1205/Del/2024  
(Assessment Year: 2018-19)**

Shyam Bati, H. No. 1138, Sector-7, Faridabad (Appellant) <b>PAN: BHIPB4797F</b>	Vs. ITO, Ward-2(3), Faridabad (Respondent)
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Assessee by :	None
Revenue by:	Shri Mritunjay Prasad Dwivedi, Sr. DR
Date of Hearing	21/10/2024
Date of pronouncement	23/10/2024

O R D E R

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.1205/Del/2024 for AY 2018-19, arises out of the order of the Commissioner of Income Tax (Appeals)-2, Jaipur [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. ITBA/APL/S/250/2023-24/1058953394(1) dated 21.12.2023 against the order of assessment passed u/s 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 09.01.2020 by the Assessing Officer, CPC, Bangalore (hereinafter referred to as 'Id. AO').

2. At the outset, we find that there is delay in filing of appeal by 28 days by the assessee. The assessee has filed an affidavit explaining the delay stating that he was medically ill between January and February 2024 which prevented him from taking up the task of approaching a counsel for filing of an appeal. In our considered opinion, this constitutes

sufficient cause for the assessee and hence, we are inclined to condone the delay and admit the appeal of the assessee for adjudication.

3. None appeared on behalf of the assessee despite issuance of notice. In fact on earlier occasion, the authorized representative had indeed appeared on behalf of the assessee. But when the case was called on today, none appeared on behalf of the assessee or no adjournment was even sought. Hence, we proceed to dispose of this appeal on hearing the Id DR and based on materials available on record. We find that the Id CIT(A) had dismissed the appeal of the assessee in limine by not condoning the delay. We further find that the issue contested before us is only the addition made on account of employees contribution towards PF and ESI which was admittedly remitted after the due date prescribed under the respective PF & ESI Acts but within the due date of filing of return of income by the assessee. Since the issue is settled by the decision of the Hon'ble Supreme Court in the case of Checkmate Services Ltd Vs. CIT reported in 448 ITR 518 (SC) in favour of the revenue, no useful purpose would be served in sending this appeal back to the file to CIT(A)/ NFAC. Accordingly, grounds raised by the assessee are dismissed.

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

Order pronounced in the open court on 23/10/2024.

-Sd/-  
**(SAKTIJIT DEY)**  
**VICE PRESIDENT**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 23/10/2024  
A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi