

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Satbeer Singh Godara, Judicial Member and
Shri Amarjit Singh, Judicial Member

ITA Nos. 154 & 155/Coch/2023
(Assessment Year: 2018-19 & 2019-20)

Kerala Cars Pvt. Ltd. 508-A, Illikkattu Building Edappally, Kunamthai Kochi 682024 [PAN: AABCK4746M]	vs.	DCIT, Corporate Circle 1(1) Kochi
(Appellant)		(Respondent)

Appellant by:	Shri R. Krishnan, CA
Respondent by:	Smt. V. Swarnalatha, Sr. D.R.

Date of Hearing:	19.08.2024
Date of Pronouncement:	23.10.2024

ORDER

Per Bench

These assessee's twin appeals arise against orders of the National Faceless Appeal Centre , Delhi [CIT(A)] in proceedings u/s. 250 of the Income Tax Act, 1961 (the Act) as under: -

Sr. No.	ITA No.	AY	DIN & Order No.	Date
1	154/Coch/2023	2018-19	ITBA/NFAC/S/250/2022-23/1048344724(1)	29.12.2022
2	155/Coch/2023	2019-20	ITBA/NFAC/S/250/2022-23/1048344764(1)	29.12.2022

Heard both parties. Case files perused.

2. The assessee's identical sole substantive ground raised in both these appeals challenges the correctness of the learned lower authorities' action making section 36(1)(va) PF & ESI disallowance/ addition of Rs. 42,03,934/- each on the ground that it had failed to credit the said dues regarding employees' contribution in the prescribed account within the "due" date of the said statute only. Learned counsel's vehement contention before us is that the assessee had duly complied with the relevant statutory provisions before the "due" date of filing the return u/s. 139(1) of the Act.
3. The Revenue's case on the other hand is that the assessee's instant sole substantive ground is no more *res integra* as per [2022] 448 ITR 518 (SC) Checkmate Services Pvt. Ltd. vs. CIT going against the assessee.
4. Faced with this situation, learned counsel has raised yet another argument that both the lower authorities have invoked section 143(1)(a)(v) "processing" disallowance than by going regular assessment u/s. 143(3) of the Act.
5. We note in this factual backdrop that case law Rohan Korgaonkar vs. DCIT [2024] 298 Taxman 159 (Bom.) had already rejected the assessee's very stand thereby deciding the issue in Revenue's favour. Rejected accordingly.
6. These assessee's twin appeals ITA Nos. 154 & 155/Coch/2023 are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 23rd October, 2024.

Sd/-
(Amarjit Singh)
Accountant Member

Sd/-
(Satbeer Singh Godara)
Judicial Member

Cochin, Dated: 23rd October, 2024

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin