

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI
Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 3766/Del/2024
(Assessment Year: 2022-23)**

Track Masters, Plot No. 210, Sector-24, Industrial Area, Faridabad, Haryana 121005 (Appellant) PAN: AABFT7304F	Vs. ITO, Faridabad	(Respondent)
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Assessee by :	Ms. Romika Bhatia, CA
Revenue by:	Shri Sahil Kumar Bansal, Sr. DR

Date of Hearing	24/12/2024
Date of pronouncement	24/12/2024

ORDER

1. This assessee's appeal for Assessment Year 2022-23, arises against the order of CIT(A)/NFAC, Delhi dated 21.06.2024 in case No. ITBA/APL/S/250/2024-25/1065915281(1), in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "the Act").
2. Heard both the parties at length. Case file perused.
3. The assessee has raised the following sole substantive ground:-

"That on the facts and circumstances of the case and in law, the Id. Commissioner of Income Tax (Appeals) (hereinafter referred as CIT(A)) grossly erred in confirming the addition amounting to Rs. 1,36,480/- of Employee Contribution of PF u/s 36(1) and Rs. 6306/- of Labour Welfare fund which is already added in computation of Income and such addition u/s 36 is double made by the Id AO which is uncalled for, based on surmises and conjectures and bad in law."

4. Learned counsel raises her sole substantive contention that the impugned disallowance/ addition of the assessee's ESI/ PF and Labour Welfare Funds contribution has made twice in it's hands.

5. Faced with the situation, I deem it appropriate to direct the Assessing Officer to frame his computation after ensuring that there is no such double addition made in the assessee's hand. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 24/12/2024.

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 24/12/2024
A K Keot

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

ASSISTANT REGISTRAR
ITAT, New Delhi