

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

**Before Sh. Satbeer Singh Godara, Judicial Member  
&  
Sh. M. Balaganesh, Accountant Member**

**ITA No. 102/DDN/2024 : Asstt. Year : 2018-19**

Sh. Arjun Singh, Tyagi Market Shop No. 1, 1 <sup>st</sup> Floor, Manglaur, Roorkee, U.K.-247656 (APPELLANT)	Vs	Commissioner of Income Tax, Aaykar Bhawan, Dehradun, U.K.-248001 (RESPONDENT)
<b>PAN No. CJHPS6773G</b>		

**Assessee by: None**

**Revenue by: Sh. Amarpal Singh, Sr. DR**

<b>Date of Hearing: 19.03.2025</b>	<b>Date of Pronouncement: 28.03.2025</b>
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**ORDER**

**Per Satbeer Singh Godara, Judicial Member:**

This assessee's appeal for Assessment Year 2018-19, arises against the order of CIT(A)/NFAC, Delhi's DIN & orderNo. ITBA/NFAC/S/250/2024-25/1064354061(1) dated 25.04.2024, in proceedings u/s 154 of the Income Tax Act, 1961 (in short "the Act").

2. Case called twice. None appears at the assessee's behest. He is accordingly proceeded *ex-parte*.

3. It emerges during the course of hearing that both the learned lower authorities have taken recourse to section 154 rectification for the purpose of disallowing the assessee's EPF and ESI claims of Rs.38,15,396/- and Rs.9,21,486; respectively, on the ground that he had failed to deposit the

same as per the "due" date in the corresponding statute. The Revenue's case in light thereof quotes hon'ble apex court recent landmark decision in Checkmate Services P. Ltd. vs. CIT-I (2022) 448 ITR 518 (SC)

4. We have given our thoughtful consideration to the assessee's pleadings and Revenue's foregoing vehement arguments. We find no reason to sustain the impugned rectification for the purpose of disallowing the assessee's above ESI/PF claim(s) on the ground that it had failed to deposit the same within the prescribed "due" date under the prescribed statute. We further quote hon'ble Bombay high court's recent landmark decision in Civil Writ petition no. 17175/2024 dated 03.12.2024 in M/s Infantry Security and facilities Vs. ITO that any such course of action in light of Checkmate Services P. Ltd. vs. CIT-I (supra) is not sustainable in law since not suffering from an apparent mistake on record. We accordingly accept the assessee's sole substantive ground in very terms.

5. This assessee's appeal is allowed.

Order Pronounced in the Open Court on 28/03/2025.

Sd/-

Sd/-

**(M. Balaganesh)**  
**Accountant Member**

**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 28/03/2025**

\*Subodh Kumar, Sr. PS\*