

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "SMC", NEW DELHI

BEFORE SHRI MAHAVIR SINGH, HON'BLE VICE PRESIDENT

	ITA NO. 6110/Del/2024		
	A.YR. : 2020-21		
ANIL KUMAR MALIK, A-905, SISPAL VIHAR, SECTOR-49, SOHNA ROAD, GURGAON, SOUTH CITY, HARYANA-122018 (PAN: ABJPM1566B)	VS.	JURISDICTIONAL ASSESSING OFFICER RANGE CODE-53, AO NUMBER-1, CIRCLE 1(1), GURGAON	
(APPELLANT)		(RESPONDENT)	

Appellant by : Shri Hemant Jain, Adv.

Respondent by : Shri Sanjay Kumar, Sr. DR

Date of hearing : 15.04.2025

Date of pronouncement : 15.04.2025

ORDER

The Assessee has filed the instant Appeal against the Order of the Ld. Addl/JCIT(Appeal)-1, Jaipur dated 28.10.2024, relating to assessment year 2020-21.

2. At the time of hearing, ld. Counsel for the assessee submitted that Ld. CIT(A) made a substantial error, both factually and legally, by mis-interpreting the provisions of Section 36(va) read with Section 2(24)(x) and Section 43B, alongwith various legal precedents relevant to the assessment year 2020-21, thereby upholding the disallowance of Rs. 10,84,626/- due to the late payment

of employee contribution to ESIC/EPF. Per contra, Ld. DR relied upon the order of the Ld. CIT(A).

3. We have both the parties and perused the records. We find that the issue involved in this appeal is no longer *res integra* and has been decided in favour of the Revenue by the decision of the Hon'ble Apex Court in the case of Checkmate Services Pvt. Ltd. vs. CIT-I., wherein it has been held that payment towards employee's contribution to ESIC/PF after the due date prescribed under the relevant statutes is not allowable deduction. Hence, Ld. CIT(A) has taken a correct decision of dismissal of appeal of the assessee, by relying upon the aforesaid precedent of the Hon'ble Apex Court, therefore, we uphold the order of the Ld. CIT(A) and reject the grounds raised in the instant appeal.

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

Order pronounced in the Open Court on 15/04/2025.

Sd/-

(MAHAVIR SINGH)
VICE PRESIDENT

SRBHATNAGAR

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar