

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई।
IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH: CHENNAI

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष
BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND
SHRI JAGADISH, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.80/Chny/2025
निर्धारण वर्ष /Assessment Year: 2018-19

Santhi Foundries Pvt. Ltd.,
A36 Sreevatsa Garden,
Mettupalayam Road,
Thudiyalur,
Coimbatore – 641 034.
[PAN: AADCS 3679R]

Vs. The Income Tax Officer,
Corporate Ward-2,
Coimbatore.

(अपीलार्थी/**Appellant**)

(प्रत्यर्थी/**Respondent**)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से /Respondent by

: Shri G. Tarun, Advocate
: Ms. R. Anitha, Addl. CIT

सुनवाई की तारीख/Date of Hearing

: 27.03.2025

घोषणा की तारीख /Date of Pronouncement

: 17.04.2025

आदेश / ORDER

PER JAGADISH, A.M :

Aforesaid appeal filed by the assessee for Assessment Year (AY) 2018-19 arises out of the order of Learned Commissioner of Income Tax, Appeal, Addl/JCIT(A), Panchkula [hereinafter "Addl. CIT(A)"] dated 20.11.2024.

2. The effective ground of appeal in this appeal of assessee against the confirmation of disallowance of Rs. 3,02,740/- towards employees contribution of PF & ESI u/s. 36(1)(va) of the Income-tax Act, 1961 (hereinafter "the Act") as quantified in the audit report, without verifying that PF contribution to the extent of Rs. 2,97,628/- was actually paid within the due date, but was wrongly reiterated by the Auditor as delayed.

3. The CPC has made the disallowance of Rs.3,02,740/- u/s. 36(1)(va) of the Act in respect of employees contribution to PF & ESI, based on the audit report, which indicated that the payment was made beyond the due date. The assessee before Ld. Addl. CIT(A) has submitted that the Auditor has erroneously mentioned the date of payment. However, the Ld. Addl. CIT(A) did not accept the assessee's contention and confirmed the disallowance.

4. The Ld. Authorized Representative (A.R) of the assessee has submitted that payment of the employees' contribution, in fact, been made within the due date as per the provisions of the Act, and that the disallowance was made solely on the basis of the audit report, which contained incorrect dates.

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5. On the other hand, the Ld. Departmental Representative (DR), has relied on the orders of lower authorities.

6. We have heard the rival submissions, and perused the materials available on record. We find that the assessee has submitted the details of payment of employees' contribution as under:

13	Provident Fund	6052	15/05/2017	6052	13/05/2017
14	Provident Fund	7165	15/06/2017	7165	15/06/2014
15	Provident Fund	58323	15/07/2017	58323	14/07/2017
16	Provident Fund	50203	15/08/2017	50203	08/12/2017
17	Provident Fund	55516	15/09/2017	55516	13/09/2017
18	Provident Fund	57819	15/10/2017	57819	10/12/2017
19	Provident Fund	57487	15/11/2017	57487	15/11/2017
20	Provident Fund	61571	15/12/2017	61571	15/12/2018
21	Provident Fund	63101	15/01/2018	63101	01/12/2018
22	Provident Fund	57826	15/02/2018	57826	15/02/2018
23	Provident Fund	56692	15/03/2018	56692	14/03/2018
24	Provident Fund	64934	15/04/2018	64934	04/12/2018

7. The Ld. AR has submitted that the disallowance was made on the basis of the dates recorded in the audit report, without actual verification of the payment challans. The Ld. AR has further submitted that the Ld. Addl. CIT(A) also did not verify these payment details. We find merit in the submission of the Ld. AR. Since, it is a matter of factual verification, we deem it fit to remit the matter back to the file of A.O to verify the actual dates of payments of employees' contribution based on the challans and then decide the issue afresh in accordance

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with law. In view of the above, the appeal filed by the assessee is allowed for statistical purposes only.

8. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 17th April, 2025.

Sd/-
(एबी टी. वर्की)
(ABY. T. Varkey)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 17th April, 2025.

EDN/-

Sd/-
(जगदीश)
(Jagadish)

लेखा सदस्य / Accountant Member

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Coimbatore
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF