

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR
(By Virtual Mode)**

**BEFORE SH. KUL BHARAT, VICE PRESIDENT
AND
SH. NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No.21/JAB/2025
A.Y. 2021-22

Pragya Savita, 1197-A, Sadar, Modi Bada, Cantt, Jabalpur, Madhya Pradesh-482001 PAN:AXYPS7485A (Appellant)	vs.	Asst. Commissioner of Income Tax, Circle-2(1), Jabalpur (Respondent)
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Assessee by:	Sh. Ashok Tiwari, Advocate
Revenue by:	Sh. Alok Bhura, Sr. DR
Date of hearing:	20.05.2025
Date of pronouncement:	22.05.2025

ORDER

PER NIKHIL CHOUDHARY, A.M.

This is an appeal filed by the assessee against the order of the Id. JCIT(A)-2, Vadodara under section 250 of the Income Tax Act, 1961, dated 27.10.2023, dismissing the appeal of the assessee that was filed against the order of the ADIT, CPC, Bengaluru under section 143(1) dated 17.12.2022. The grounds of appeal are as under:-

- "1. That the learned CIT (A) NAFC was wrong in law for not allowing the deduction for payment of Rs. 56,39,017/- under section 36(1)(vi) on account of employee contribution of EPF and ESIC amount. Whereas the assessee had deposited the employee contribution of EPF & ESIC on or before due date for furnishing return of income under sub-section (1) of section 139 of Income tax act, 1961. Employer is entitled for deduction.*
- 2. That the both employee contribution EPF Rs.49,38,777/- and ESIC Rs.70,0240/- Total Rs. 59,39,107/-which has been deposited with a small delay due to unavoidable circumstances and covid-19. Whereas the assessee had deposited the employee contribution before filing of the return.*

3. *The both contribution has been deposited with a minimum delay. But the employee contribution of EPF & ESIC deposited before filing of the income tax return, therefore the employee contribution total amount Rs.59,39,107/-has been restricted by learned CIT (A) is unjustified.*
 4. *That the Hon'ble Tribunal in the case of Nikhil Mohine V/s Dy CIT (IN ITA no. 37 & 38/JBP/2021 dt. 18/11/2021 that assessee is entitled to claim the benefit of deduction for payment on account of employee contribution of EPF and ESIC when contribution had been paid prior to filing of the return.*
 5. **Charges of interest under section 234A, 234B &234C.**
That the unreasonable high interest charged against the principle of natural justice, the interest U/s 234A Rs.1,60,801.00,U/s 234B Rs.7,81,772.00 and U/s 234C Rs.1,59,618.00 Total amount is Rs,11,02,191.00 this interest amount may please be dropped.
 6. *That it is requested may allow to produce extra citations, grounds and documents brief in favour of the case at the time of hearing of this case."*
2. The appeal is delayed by 318 days. The assessee has filed an application stating that due to health problems in her family, she was unable to take a timely decision to file an appeal. However, after the medical recovery, she had managed to consult tax advisors and could only thereafter take a decision to file an appeal. Accordingly, it was prayed that the delay in the filing of the appeal may kindly be condoned. An affidavit was also filed. After considering the reasons cited by the assessee, the delay in filing the appeal has been condoned.
3. When the case was taken up for hearing, Sh. Ashok Tiwari, Advocate (hereinafter referred to as the 'ld. AR') submitted that the entire outstanding demand in the case, amounting to Rs.17,61,618/-, had been deposited by the assessee vide *Challan* No.0445 on 3.02.2025 and the matter had been settled. Therefore, the assessee was not desirous of pursuing the appeal any further. Accordingly, permission was sought to withdraw the appeal.
4. Sh. Alok Bhura, ld. Sr. DR (hereinafter referred to as the 'ld. Sr. DR') had no objection to the withdrawal of the appeal.
5. We have duly considered the submissions of the ld. AR and accordingly, after hearing the ld. Sr. DR, the appeal of the assessee is dismissed as withdrawn.

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6. In the result, the appeal of the assessee is dismissed.

Order pronounced on 22.05.2025 in the open Court.

Sd/-

[KUL BHARAT]
VICE PRESIDENT

DATED: 22/05/2025

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Copy forwarded to:

1. Appellant –
2. Respondent –
3. CITDR , ITAT,
4. CIT,
5. The CIT(A)

Sd/-

[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

By order
Sr. P.S.