

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

श्री यस यस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष  
BEFORE SHRI SS VISWANETHRA RAVI, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.792/Chny/2025  
Assessment Years: 2021-22

Mirifical Careers Private Limited,  
135/135A, Palanisamy Towers,  
Dharmaraj Layout,  
Sowripalayam Pirivu,  
Ramanathapuram, Coimbatore,  
Tamil Nadu-641 045.  
[PAN: AAMCM9499E]

The Income Tax Officer,  
Corporate Ward-2,  
Coimbatore

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Assessee by  
प्रत्यर्थी की ओर से /Revenue by

: Shri K. Muthu Kumar, C.A,  
: Ms.Anitha, Addl.CIT

सुनवाई की तारीख/Date of Hearing : 03.06.2025  
घोषणा की तारीख /Date of Pronouncement : 11.06.2025

**आदेश / ORDER**

**PER AMITABH SHUKLA, A.M :**

This appeal is filed by the assessee against the order bearing DIN & Order No.ITBA / APL / S / 250 / 2024-25 / 1074120457(1) dated 06.03.2025 of the Learned Commissioner of Income Tax [herein after "CIT(A), Addl/JCIT(A)-1, Delhi for the assessment year 2021-22. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2.0 The only issue raised by the appellant through its grounds of appeal, assailing the order of Ld.CIT(A) is regarding non-condonation of

the delay by the latter. Accordingly, request was made that the Ld.CIT(A) may be directed to condone the delay and do a fresh adjudication of the matter on merits. The Ld.Counsel for the assessee submitted that the communication by the Revenue were sent to an email ID of its former employee and hence it could not make adequate timely compliances. The Ld. Counsel submitted that on merits it has a strong case and that the addition u/s 143(1) of Rs.27,58,744/- under ESI and PF as well as of Rs.9,58,162/- on account of GST w.r.t provisions of section 43B is unwarranted.

3.0 Per contra, the Ld. DR placed reliance upon the order of lower authorities. It was argued that the new explanation-2 in section 36(1) (va) inserted by Finance Act 2021 has amended provisions of section 43B qua due dates prescribed therein. Thus, from 01.04.2021 any sum received as employee's share in ESI and PF shall be admissible for deduction if deposited on or before the due date prescribed in the relevant statute. It was urged that decision of Hon'ble Apex Court in Checkmate Services would also apply in the present case.

4.0 We have heard rival submissions in the light of material available on records. As regards the delay occurred before the Ld. First Appellate Authority, we have noted that the delay has been attributable to the notices being sent to erstwhile account of the assessee. We have however noted that no worthwhile purpose is going to be served by

remitting the matter back to the Ld.CIT(A) for condonation of delay and taking a decision on merits. We have noted that the case of Revenue qua the additions made u/s 143(1)(a) are fully supported by the statutory provisions of the Act as well as the decision of Hon'ble Apex Court in the case of M/s.Checkmate Services dated 12.01.2022. Even if, the Ld.CIT(A) condones the delay and attempts fresh adjudication, he would not be in a position to take a different decision and give any relief to the assessee qua impugned disallowances u/s 43B. Accordingly, all the grounds of appeal raised by the appellant are dismissed.

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

Order pronounced on 11<sup>th</sup>, June-2025 at Chennai.

Sd/-

(यस यस विश्वनेत्र रवि)

(SS VISWANETHRA RAVI)

न्यायिक सदस्य / Judicial Member

चेन्नई/Chennai, दिनांक/Dated: 11<sup>th</sup>, June-2025.

KB/-

Sd/-

(अमिताभ शुक्ला)

(AMITABH SHUKLA)

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