

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH**

**BEFORE SHRI INTURI RAMA RAO, AM
AND SOUNDARARAJAN K.. JM**

**ITA No. 444/Coch/2025
Assessment Year: 2018-19**

Rajive Paul (Chungath Gold Plaza) Appellant
Ponnamma Chambers-II, Hospital Road
Convent Junctn., Kollam 691001
[PAN: ACKPR7163H]

vs.

ACIT, Central Circle, Kollam Respondent

Assessee by: Shri G. Surendranatha Rao, CA
Revenue by: Smt. Leena Lal, Sr. D.R.

Date of Hearing: 05.08.2025
Date of Pronouncement: 12.08.2025

ORDER

Per: Inturi Rama Rao, AM

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-3, Kochi [CIT(A)] dated 15.04.2025 for Assessment Year (AY) 2018-19.

2. Brief facts of the case are that the appellant is an individual. The return of income for AY 2018-19 was filed on 28.09.2018 declaring income of Rs. 2,28,33,409/-. The said return of income was processed by the CPC u/s. 143(1) of the Income Tax Act, 1961 (the Act) vide intimation dated 15.06.2019 by disallowing the

belated remittance of employees contribution of PF & ESI of Rs. 9,67,260/-. On receipt of the said intimation, a petition u/s. 154 of the Act was filed and pursuant to the petition u/s. 154 the intimation was amended, whereby the adjustment was reduced to Rs. 2,55,274/-. Subsequently, there was search and seizure operations u/s. 132 of the Act in the business premises of the appellant. Based on the incriminating material found, a notice u/s. 153A of the Act was issued and the appellant moved an application before the Settlement Commission u/s. 145C of the Act. The Settlement Commission, vide order dated 24.07.2023 passed u/s. 245D of Act settled the issue of undisclosed income. The AO passed consequential order pursuant to the order passed by the Settlement Commission on 10.10.2023. While doing so, the AO had not made any addition on account of employees contribution to PF & ESI, which are made in the intimation u/s. 143(1) of the Act. However, an appeal was filed before the CIT(A) challenging that no prima facie adjustment can be made and credit for TDS of Rs. 94,000/- was not given. The CIT(A) had dismissed the appeal by holding that prima facie adjustment made in the intimation u/s. 143(1) was not made in the assessment made pursuant to the order passed by the Settlement Commission.

3. Being aggrieved, the appellant is in appeal before this Tribunal in the present appeal.

4. We have heard the rival contentions and perused the material available on record. At the outset, we find that the appellant is

agitating the consequential order passed by the AO to the order passed by the Settlement Commission u/s. 245D(4) of the Act. The said order is not appealable u/s. 246(1)(A) of the Act before the CIT(A). Therefore, the appeal does not lie before the CIT(A). The CIT(A) rightly dismissed the appeal. We do not find any merit in the appeal filed by the assessee.

5. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced in the open court on 12th August, 2025.

Sd/-
(SOUNDARARAJAN K.)
JUDICIAL MEMBER

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

Cochin, Dated: 12th August, 2025

n.p.

Copy to:

1. The Appellant
2. The Respondent
3. The Pr. CIT concerned
4. The Sr. DR, ITAT, Cochin
5. Guard File

By Order

Assistant Registrar
ITAT, Cochin