

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI**

**BEFORE Ms. MADHUMITA ROY, JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

**ITA No. 373/DEL/2025
Assessment Year: 2018-19**

Concept Motors (India) Pvt. Ltd., A-406, Somdutt Chambers 1, 5 Bhikaji Cama Place, New Delhi-110066.	<u>Vs</u>	Assessing Officer, Circle 4(2), New Delhi.
PAN: AACCC 0613 J		
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Shri Rajesh Kumar Dhanesta, Sr. DR	
Date of hearing	08.09.2025	
Date of pronouncement	09.09.2025	

ORDER

PER Ms. MADHUMITA ROY, JM:

The instant appeal, preferred by the assessee, is directed against the order dated 26.11.2024 [DIN & Order No. ITBA/NFAC/S/250/2024-25/1070636078(1)] passed by the National Faceless Appeal Centre (NFAC), Delhi in proceedings

under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for the Assessment Year 2018-19.

2. None appeared on behalf of the assessee at the time of hearing. We, thus, proceed to dispose of the appeal, ex parte, qua the assessee. We have heard the learned DR and perused the material available on record.

3. It emerges from the perusal of the assessment order as well as the CIT(A)/NFAC that both the lower authorities have disallowed Rs. 49,03,711/- representing belated payment of employees’ contribution towards EPF/ESIC in intimation u/s 143(1) as well as in assessment passed u/s 143(3) dated 23.11.2020, as upheld by the Learned CIT(A)’s in impugned order 26.11.2024.

4. After hearing the learned DR and going through the material available on record we find no merit in the assessee’s instant ground in light of the landmark decision of Hon’ble Supreme Court in Checkmate Services Pvt. Ltd. v. CIT [2022] 448 ITR 518/ [2022]143 taxmann.com 178 (SC), wherein their lordships have settled the law that the compliance to section 36(1)(va) ought to be as per the “due” date of the corresponding statute than that of u/s 139(1) of the Act. The Hon’ble Bombay High Court in Rohan Korgaonkar v. DCIT reported in [2024] 159 taxmann.com 321 has held that such disallowance could indeed be made even in Section 143(1) “processing” as well. We, thus reject assessee’s corresponding

substantive grounds in very terms and direct the Learned Assessing Officer to compute the assessee's taxable income as per law after affording reasonable opportunity of being heard.

5. Assessee's appeal in ITA No. 373/Del/2025 is partly allowed for statistical purposes.

Order pronounced in open court on 09.09.2025.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated: **09.09.2025**.

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(MS. MADHUMITA ROY)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI