

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC' NEW DELHI**

BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER

ITA No. 4750/Del/2025
Assessment Year: 2018-19

Indocare Infrastructure Pvt. Ltd., D-5, Gali No. 5, Hosue No. 348, Sangam Vihar, New Delhi-62.	<u>Vs</u>	Income-tax Officer, Ward-12(1), Delhi.
PAN: AACCI 7568 N		
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Shri Manoj Kumar, Sr. DR	
Date of hearing	22.09.2025	
Date of pronouncement	22.09.2025	

ORDER

PER SATBEER SINGH GODARA, JM:

This assessee's appeal for assessment year 2018-19 arises against Commissioner of Income Tax (Appeals), Patna's order dated 04.06.2024 (DIN & Order No. ITBA/APL/S/250/2024-25/1065382004(1) in proceedings u/s 143(1) of the Income-tax Act, 1961, hereinafter referred to as the 'Act'.

Case called twice. None appears at the assessee's behest. It is accordingly proceeded ex parte.

2. The Revenue vehemently argues during the course of hearing that both the learned lower authorities have rightly invoked section 36(1)(va) isallowance to make addition of Rs. 14,76,834/- on account of assessee's failure in not having deposited the ESI/PFin the prescribed period on or before the "due" date in the

corresponding statute than that of filing section 139(1) return, in assessment processing and upheld in the lower appellate discussion.

3. It is in this factual background that the tribunal hereby rejects assessee's above sole substantive ground that the impugned disallowance of ESI/PF contribution could not have been made in processing u/s 143(1)(a) of the Act in light of Woodland (Aero Club) Pvt. Ltd. v. ACIT (2025) 178 taxmann.com 207 (Del.) & Checkmate Services (P) Ltd. v. CIT (2022) 143 taxmann.com 178 (Del.) that the instant issue is no mere res-integra since decided against the assessee and in department's favour. This tribunal, therefore, sees no merit in the assessee's instant sole substantive ground which is hereby rejected in very terms.

5. This assessee's appeal is dismissed.

Order pronounced in open court on 22.09.2025.

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 29.09.2025.

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI