

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE**

**BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

**ITA No.552/PUN/2021
Assessment year : 2019-20**

Avinash Mulchand Gothi (HUF) 03, Aristocrat Society, Behind State Bank of India, Old Agra Road, Nashik – 422002	Vs.	ACIT, Circle – 1, Nashik
PAN: AABHG5424M		
(Appellant)		(Respondent)

Assessee by : None
Department by : Shri A D Kulkarni
Date of hearing : 26-11-2025
Date of pronouncement : 28-11-2025

ORDER

PER R.K. PANDA, V.P:

This appeal filed by the assessee is directed against the order dated 25.08.2021 of the Ld. CIT(A) / NFAC, Delhi relating to assessment year 2019-20.

2. This is the second round of litigation before the Tribunal. A perusal of the record shows that the Tribunal had passed the order on 27.09.2022 allowing the appeal of the assessee by deleting the addition on account of delay in payment of employees' contribution to PF and ESI. Subsequently, the Revenue filed a

Miscellaneous Application and the Tribunal vide MA No.259/PUN/2023 order dated 05.03.2025 recalled the order. Hence, this is a recalled matter.

3. Facts of the case, in brief, are that the assessee is a HUF carrying on the business of hotel and land dealing. It filed its return of income on 31.10.2019 declaring total income of Rs.72,37,724/-. The CPC in the intimation passed u/s 143(1)(a) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') proposed the disallowance of Rs.1,73,046/- on account of delayed payment of employees' contribution to PF and ESI.

4. The assessee preferred an appeal before the Ld. CIT(A) / NFAC, who upheld the same.

5. Aggrieved with such order of the Ld. CIT(A) / NFAC, the assessee is in appeal before the Tribunal.

6. None appeared on behalf of the assessee at the time of hearing despite number of opportunities granted. Since admittedly the assessee has made the deposit on account of employees' contribution to PF and ESI after the statutory time allowed under the said Acts, therefore, in view of the decision of the Hon'ble Supreme Court in the case of Checkmate Services (P.) Ltd. vs. CIT reported in

[2022] 143 taxmann.com 178, such delayed payment on account of employees' contribution to PF and ESI was rightly disallowed by the CPC. We, therefore, uphold the order of the Ld. CIT(A) / NFAC on this issue. The grounds raised by the assessee are accordingly dismissed.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 28th November, 2025.

Sd/-

(ASTHA CHANDRA)
JUDICIAL MEMBER

पुणे Pune; दिनांक Dated : 28th November, 2025
GCVSR

Sd/-

(R. K. PANDA)
VICE PRESIDENT

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. The concerned Pr.CIT, Pune
4. DR, ITAT, 'A' Bench, Pune
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण ,पुणे
/ ITAT, Pune

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	27.11.2025		Sr. PS/PS
2	Draft placed before author	27.11.2025		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			