

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'E' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

ITA Nos.5319 & 5320/Del/2025
Assessment Years: 2019-20 & 2020-21

Imperial Life Science Pvt. Ltd., Flat No. 234, Somdutt Chamber-II, 9, Bhikaji Cama Place, New Delhi	Vs.	NFAC/CIT(A), Delhi
PAN: AABCI5252Q		
(Appellant)		(Respondent)

Assessee by	None
Department by	Ms. Ankush Kalra, Sr. DR

Date of hearing	19.01.2026
Date of pronouncement	19.01.2026

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's twin appeals ITA Nos. 5319 & 5320/Del/2025 for assessment years 2019-20 and 2020-21, arises against the Commissioner of Income Tax (Appeals)/Addl/JCIT(A)-7, Mumbai's [in short, the "CIT(A)"], Delhi's orders, both dated 04.07.2025, having DINs and orders no. ITBA/APL/S/250/2025-26/1078201193(1) and ITBA/APL/S/250/2025-26/1078201641(1) involving proceedings under section 154 of the

Income-tax Act, 1961 (hereinafter referred to as 'the Act'), respectively.

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

3. It emerges during the course of hearing with the able assistance coming from the Revenue side that both the learned lower authorities herein have invoked section 36(1)(va) ESI/PF disallowance amounting to Rs.20,43,335/- for AY 2019-20 and Rs.19,27,108/- for AY 2020-21 in the CPC's section 143(1) processing as upheld in the lower appellate discussion.

4. Suffice to say, the instant issue hardly requires our detailed adjudication in light of the fact that hon'ble apex court's recent landmark decision in Checkmate Services Pvt Ltd Vs. CIT [2022] 143 taxmann.com 278 (SC) has already settled the same against the assessee and in department's favour that such an employee's contribution to ESI/PF ought to be credited on or before the due date given in the corresponding statute than that of filing of return u/s 139(1) of the Act. We thus see no merit in the assessee's sole substantive grievance in principle. Ordered accordingly.

5. These assessee's twin appeals ITA Nos. 5319 & 5320/Del/2025 are dismissed in above terms.

Order pronounced in the open court on 19th January, 2026

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Dated: 21st January, 2026.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi