

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : C: NEW DELHI

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

Miscellaneous Application No.72/Del/2023
(ITA No.4361/Del/2018)
Assessment Year : 2014-15

DCIT,
Circle 11(1),
New Delhi.

Vs. Holisol Logistics Pvt. Ltd.,
A-1, Cariappa Marg,
Sainik Farms,
New Delhi.

PAN: AACCH2364P

(Applicant)

(Respondent)

Applicant by : Ms Reema Grewal, CA
Department by : Shri B.S. Anand, Sr. DR
Date of Hearing : 30.01.2026
Date of Pronouncement : 13.02.2026

ORDER

PER MADHUMITA ROY, JM:

The Revenue has filed the instant Miscellaneous Application seeking recalling of the order dated 30.08.2022 whereby and whereunder the order passed by the Ld.CIT(A) deleting the addition u/s 36(1)(va) has been upheld.

2. It is the case of the Revenue that since the Hon'ble Supreme Court in Civil Appeal No.2833 of 2016 in the matter of *Checkmate Services P. Ltd. vs. CIT, 143 Taxmann.com 178* held that the employees contribution shall be deposited before the statutory due date, the order passed by the coordinate Bench is

required to be rectified. The assessee's counsel Ms Reema Grewal, on the other hand, vehemently supported the order passed by the Tribunal in upholding the order dated 28.03.2018 passed by the Ld.CIT(A) deleting the addition made u/s 36(1)(va) of the Act on the ground that the judgement passed by the Hon'ble Supreme Court in the matter of *Checkmate Services Pvt. Ltd. (supra)* had not seen the light of the day when the order was passed by the coordinate Bench rejecting the appeal filed by the Revenue and, therefore, there is no error apparent on the face of the record which is required to be rectified.

3. Having regard to the entire gamut of the matter the submission made by the Id. counsel for the assessee is found to be acceptable. Considering that the date of judgement passed by the Hon'ble Supreme Court is 12.10.2022, the order passed by the coordinate Bench on 30.08.2022 is found to be just and proper. There is no mistake apparent on the face of the record and, therefore, rectification of the said order does not and cannot arise at all.

4. In the result, the Miscellaneous Application filed by the Revenue is found to be frivolous and, thus, dismissed.

Order pronounced in the open court on 13.02.2026.

Sd/-

(NAVEEN CHANDRA)
ACCOUNTANT MEMBER

Dated: 13th February, 2026.

dk

Sd/-

(MADHUMITA ROY)
JUDICIAL MEMBER

Copy forwarded to:

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

Asstt. Registrar, ITAT, New Delhi