

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA 'SMC' BENCH, KOLKATA**

**Before Shri P.M. Jagtap, Accountant Member**

**I.T.A. No. 1265/KOL/ 2016  
Assessment Year: 2010-2011**

**Smt. Ranjana Singh,.....Appellant**  
**110, Naskar Para Road,**  
**Ghusuri,**  
**Howrah-711 107**  
**[PAN: BOTPS 2438 JJ]**

**-Vs.-**

**Income Tax Officer,.....Respondent**  
**Ward-48(3), Kolkata,**  
**3, Government Place (West),**  
**Kolkata-700 001**

**Appearances by:**

*Shri Nirmal Koushik, F.C.A., for the assessee*  
*Shri Amitava Bhattacharjee, Addl. CIT, D.R., for the Department*

Date of concluding the hearing : December 21, 2017

Date of pronouncing the order : February 03, 2017

**O R D E R**

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-XXX, Kolkata dated 10.03.2014 and the solitary issue involved therein relates to the disallowance of Rs.1,07,529/- made by the Assessing Officer and confirmed by the Id. CIT(Appeals) on account of belated payment of Employees Contribution to Provident Fund and Employees State Insurance.

2. I have heard the arguments of both the sides and also perused the relevant material available on record. As agreed by the Id. representatives of both the sides, the issue involved in the appeal of the assessee is squarely covered, inter alia, by the decision of the Hon'ble Calcutta High Court in the case of CIT -vs- Coal India Limited (ITA 12 of 2015 dated 12<sup>th</sup> August, 2015), wherein it was held that the Employees Contribution to P.F. and E.S.I. is covered by section 43(B)(b) of the

Income Tax Act, 1961 and the same is allowable as deduction if it is paid beyond the due date prescribed in the relevant year but before the due date of filing of the return of income for the relevant year. Respectfully following the said decision of the Hon'ble Calcutta High Court, I delete the disallowance made by the Assessing Officer and confirmed by the Id. CIT(Appeals) on account of belated payment of Employees Contribution towards P.F. and ESI and allow this appeal of the assessee.

**3. In the result, the appeal of the assessee is allowed.**

Order pronounced in the open Court on February 03, 2017.

**Sd/-  
(P.M. Jagtap)  
Accountant Member**

***Kolkata, the 3<sup>rd</sup> day of February, 2017***

- Copies to :
- (1) ***Smt. Ranjana Singh,  
C/o. Shri Jitendra Koushik, Advocate,  
19D, Muktaram Babu Street,  
Kolkata-700 007***
  - (2) ***Income Tax Officer,  
Ward-48(3), Kolkata,  
3, Government Place (West),  
Kolkata-700 001***
  - (3) ***Commissioner of Income Tax(Appeals)-XXX, Kolkata;***
  - (4) ***Commissioner of Income Tax- ,***
  - (5) ***The Departmental Representative***
  - (6) ***Guard File***

*By order*

***Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata***

***Laha/Sr. P.S.***