

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पाल रॉव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष  
BEFORE: SHRI VIJAY PAL RAO, JM AND SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 181/JP/2018  
निर्धारण वर्ष/Assessment Year : 2014-15.

The Deputy Commissioner of Income-tax, Circle-6, Jaipur.	बनाम Vs.	M/s. Jaipur Vidyut Vitran Nigam Ltd., Vidyut Bhawan, Janpath, Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN No. AABCJ 6373 K		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

राजस्व की ओर से/ Revenue by: Smt. Seema Meena (JCIT)  
निर्धारिती की ओर से/ Assessee by : Shri P.C. Parwal (CA)

सुनवाई की तारीख/ Date of Hearing : 04/04/2018  
घोषणा की तारीख/ Date of Pronouncement : 05/04/2018.

आदेश/ ORDER

PER VIJAY PAL RAO, JM :

This appeal by the revenue is directed against the order dated 21<sup>ST</sup> November, 2017 of Id. CIT (A)-2, Jaipur for the assessment year 2014-15. The revenue has raised the following grounds :-

- " (i) Whether on the facts in the circumstances of the case and in law the Id. CIT (A) was justified in deleting the disallowance of Rs. 5,41,21,318/- made by the AO for depositing the employees' contribution to PF & ESI beyond the prescribed time limit provided in respective Acts.
- (ii) Whether on the facts in the circumstances of the case and in law the Id. CIT (A) was justified in holding that employees' contribution to PF & ESI are governed by the provision of section 43B and not by section 36(1)(va) r.w.s. 2(24)(x) of the I.T. Act.

- (iii) The appellant craves its rights to add, amend or alter any of the grounds on or before the hearing.

2. The only issue in this appeal is regarding disallowance made by the AO on account of depositing employees' contribution of PF and ESI beyond the prescribed limitation provided in the respective Acts, however, paid before the due date of filing the return of income.

4. We have heard the Id. D/R as well as the Id. A/R and carefully perused the relevant material on record. At the outset, we note that this issue is covered by the decision of Hon'ble Jurisdictional High Court in the case of CIT vs. State Bank of Bikaner & Jaipur, 363 ITR 70 (Raj.) as well as the decision in the assessee's own case CIT vs. Jaipur Vidhyut Vithran Nigam Ltd., 363 ITR 307 (Raj.). In view of the above binding precedent of Hon'ble Jurisdictional High Court, we do not find any error or illegality in the impugned order of Id. CIT (A).

5. In the result, both the appeal of the Revenue is dismissed.

Order is pronounced in the open court on 05/04/2018.

Sd/-  
(विक्रम सिंह यादव)  
(VIKRAM SINGH YADAV )  
लेखा सदस्य/Accountant Member

Sd/-  
(विजय पाल राँव )  
(VIJAY PAL RAO)  
न्यायिक सदस्य/Judicial Member

Jaipur

Dated:- 05/04/2018.

Das/

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- The DCIT, Circle-6, Jaipur.
2. The Respondent –M/s. Jaipur Vidyut Vitaran Nigam Ltd., Jaipur.
3. The CIT(A).
4. The CIT,
5. The DR, ITAT, Jaipur
6. Guard File (ITA No. 181/JP/2018)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar

