

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES,"A-Bench" JAIPUR

श्री गगन गोयल, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष  
BEFORE: SHRI GAGAN GOYAL, AM& SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 279/JPR/2025  
निर्धारण वर्ष/Assessment Year : 2018-19

M/s Rajasthan Knowledge Corporation Ltd. 7A, Jhalana Institutional ARE, Jaipur.	बनाम Vs.	The ACIT, Circle-1, Jaipur.
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AAECR1253K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assesseeby : Shri P.C. Parwal, C.A.  
राजस्व की ओरसे / Revenue by: Mrs. Anita Rinesh, JCIT-DR

सुनवाई की तारीख / Date of Hearing : 23/06/2025  
उद्घोषणा की तारीख / Date of Pronouncement: 15/07/2025

आदेश / ORDER

PER: NARINDER KUMAR, JUDICIAL MEMBER.

On 16.01.2025, appeal filed by the assessee appellant, before Learned CIT(A), NFAC, Delhi, while challenging order dated 25.07.2022 issued u/s 154 of Income Tax Act, 1961 (in short "the Act"), came to be dismissed, while observing as under:-

*"5.6 in view of the above, mandatory condition of making the payment of the employees contribution to the PF and ESI funds within 15 days of the close of every month, has not been fulfilled by the appellant so as to be entitled for claim of deduction u/s 36(1)(va) of the Act. Accordingly, the AO's action of disallowing the amount on account of disallowance of bonus amount of Rs. 14,03,538/- and*

*employees contrition to PF of Rs. 5,172/- is hereby confirmed and grounds of appeal filed by the appellant are treated as dismissed.”*

2. Vide order dated 25.07.2022, rectification application filed by the assessee as regards intimation u/s 143(1) of the Act, issued on 16.10.2019, pertaining to the assessment year 2018-19, came to be rejected.

3. That is how, the assessee- appellant is before this Appellate Tribunal.

4. **Arguments heard. File perused.**

5. Admittedly, the assessee appellant filed Income Tax Return (ITR) for the assessment year 2018-19, on 28.09.2018. The case of the assessee was processed by Central Processing Centre (CPC) of the department and thereupon, intimation u/s 143(1) of the Act, came to be issued, which revealed that CPC made certain additions, including disallowance of a sum of Rs. 14,03,538/- towards bonus amount and a sum of Rs. 5,172/- towards employees contribution to PF, which was deposited late.

6. The assessee has challenged the impugned order passed by Learned CIT(A), on the ground that disallowance of bonus amount of Rs. 14,03,528/- paid by the assessee has been wrongly confirmed, without

taking into consideration that the said amount was paid on 17.09.2018 i.e. before the due date of filing of the return.

In the course of arguments before us, Ld. AR for the appellant has raised only one contention that in view of the provisions of Section 43B of the Act, Learned CIT(A) erred in confirming disallowance of the bonus paid. No other argument has been advanced.

It may be mentioned here that even in the written submission presented today on behalf of the appellant, Ld. AR has not challenged the impugned order passed by Learned CIT(A), on any other ground.

7. Ld. DR for the department has not disputed payment of the above said amount of Rs. 14,03,538/- by way of bonus on 17.09.2018 i.e. before due date of filing of return i.e. 30.09.2018.

8. As is available from copy of intimation u/s 143(1) of the Act, the assessee filed return on 28.09.2018.

9. As per paper book submitted today, on behalf of the appellant, following documents/submissions were furnished by the assessee appellant before the Assessing Officer and Learned CIT(A) as under:-

- Copy of return of income along with computation;
- Copy of Financial statement and audit report;
- Copy of intimation order u/s 143(1) dated 16.10.2022;

- Copy of acknowledgment of return dt. 04.01.2022;
- Copy of Application for Rectification u/s 154;
- Copy of following documents relating to the payment of bonus before due date of filing the return:-
  - Kotak bank statement of assessee.
  - Ledger account of performance linked award cum bonus in the books of assessee.
  - Ledger account of TDS on salary in the books of assessee.
  - Copy of calculation sheet of performance linked award bonus for the FY 2017-18.

Paper book contains copy of balance sheet of the assessee as on 31.03.2018. Copy of the audit report submitted u/s 44AB of the Act, is dated 14.08.2018. As per its column No. 26(1)(B)(b), (page 23 of the paper book), bonus of Rs. 14,03,538/- is stated to have been not paid on or before the due date for furnishing of return u/s 139(1) of the Act.

However, as is available from the information available at pages 44 to 48 of the paper book, said amount of bonus is stated to have been paid on 17.09.2018. In other words, said amount came to be paid before due date of filing of return u/s 139(1) of the Act.

Therefore, in view of provisions of section 43B of the Act, no disallowance of the said amount could be made. Ld. AR for the appellant

has rightly submitted that provisions of Section 36(1)(va) of the Act cannot be resorted to for disallowance of this amount.

Accordingly, we are of the considered view that the impugned order cannot be sustained as regards disallowance of the bonus amount timely paid by the assessee under the Act.

### Result

10. In view of the above discussion and findings, this appeal is partly allowed and the impugned order passed by Learned CIT(A) is set aside whereby disallowance of bonus to the tune of Rs. 14,03,538/- was also confirmed by Learned CIT(A).

Assessing Officer to do recalculations having regard to this decision and in accordance with rules.

File be consigned to the record room after the needful is done by the office.

Order pronounced in the open court on 15/07/2025.

Sd/-

(गगन गोयल)  
(GAGAN GOYAL)  
लेखा सदस्य / Accountant Member

Sd/-

(नरेन्द्र कुमार)  
(NARINDER KUMAR)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 15/07/2025  
\*Santosh

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- M/s Rjasthan Knowledge Corporation Ltd. Jaipur.
2. प्रत्यर्थी / The Respondent- ACIT, Cricle-1, Jaipur.
3. आयकरआयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकरअपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्डफाईल / Guard File ITA No. 279/JPR/2025)

आदेशानुसार / By order,

सहायकपंजीकार / Asstt. Registrar