

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'A', LUCKNOW****BEFORE SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER  
AND  
SHRI SUBHASH MALGURIA, JUDICIAL MEMBER**I.T.A. No.195/Lkw/2023  
Assessment year:2020-21

Smt. Veena Agarwal, 49/8-9, Sankat Mochan Bhawan, Generalganj, Kanpur. PAN:ACHPA3569M	Vs.	Dy.C.I.T., Circle-1(1)(1), Kanpur.
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Amit Kumar, D.R.

**ORDER****PER SUBHASH MALGURIA:J.M.**

This appeal vide I.T.A. No.195/Lkw/2023 has been filed by the assessee for assessment year 2020-21 against impugned appellate order dated 10/05/2023 (DIN & Order No.ITBA/NFAC/S/250/2023-24/1052720988(1) of Commissioner of Income Tax ["CIT" for short].

2. This appeal has been filed by the assessee, beyond time limit prescribed under section 253(3) of IT Act. The assessee has submitted application for condonation of delay in filing of the appeal pleading that the delay was unintentional and beyond the control of the assessee and has

requested to admit the appeal for hearing. The learned Sr. Departmental Representative for Revenue did not express any objection to assessee's application for condonation of delay in filing of the appeal. In view of the foregoing, and in specific facts and circumstances of the present appeal before us, the delay in filing of this appeal is condoned; and the appeal is admitted for hearing.

3. The facts of the case, in brief, are that the assessee is an individual and is engaged in the business of trading of cloths, suiting, shirtings etc. under the name and style as V. K. Enterprises. The assessee has filed her return of income on 30/12/2020 declaring total income of Rs.4,34,39,040/- which was processed u/s 143(1) of the Act by CPC on 29/11/2021 at total income of Rs.4,59,32,212/- by making disallowance of Rs.24,22,448/- under section 36(1)(va) of the Act on the basis of information contained in Form No.3CD. Aggrieved, the assessee carried the matter in appeal before the learned CIT(A) who has dismissed the appeal of the assessee. Aggrieved further, the assessee is in appeal before the Income Tax Appellate Tribunal.

4. At the time of hearing before us, assessee was represented by none. We have heard learned D.R. for Revenue and have perused the materials on record. The assessee's grievance is that the CPC was not justified in not accepting the claim of the assessee that the payment towards ESI/PF was made in time. The learned CIT(A) has also not considered the submissions made before him that ESI/PF was paid in time, though the same was not mentioned in audit report. However, later on the same was arranged and was furnished before the learned CIT(A) during appellate proceeding.

5. In view of the foregoing, we set aside the impugned appellate order dated 10/05/2023 of the learned CIT(A) and remand the issue back to CPC to pass order afresh after verifying whether the payment towards ESI/PF

was made in time, as claimed by the assessee, and in accordance with law after providing reasonable opportunity to the assessee.

6. In the result, the appeal of the assessee stands allowed for statistical purposes.

(Order pronounced in the open court on 23/07/2025)

Sd/.  
**(ANADEE NATH MISSHRA)**  
**Accountant Member**

Sd/.  
**(SUBHASH MALGURIA)**  
**Judicial Member**

Dated:23/07/2025  
\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. D.R., I.T.A.T., Lucknow