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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 983/2018

PR. COMMISSIONER OF INCOME TAX-7 ..... Appellant

Through: Mr. Sanjay Kumar, Advocate.

Versus

PRO INTERACTIVE SERVICE (INDIA) PVT. LTD. .. Respondent

Through: Mr. Ravi Gupta, Mr. P.C. Yadav and Ms. Neha Gupta, Advocates.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

O R D E R

% 10.09.2018

In view of the judgement of the Division Bench of Delhi High Court in ***Commissioner of Income-Tax versus Aimil Limited,*** (2010) 321 ITR 508 (Del) the issue is covered against the Revenue and, therefore, no substantial question of law arises for consideration in this appeal.

The legislative intent was/is to ensure that the amount paid is allowed as an expenditure only when payment is actually made. We do not think that the legislative intent and objective is to treat belated payment of Employee's Provident Fund (EPD) and Employee's State Insurance Scheme (ESI) as deemed income of the employer under Section 2(24)(x) of the Act.

Appeal is dismissed.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

SEPTEMBER 10, 2018
MR