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% 21.12.2010

Present: Ms. Rashmi Chopra, Advocate for the Appellant.)

+ CM No.22468/2010 (Exemption) in ITA No.2022/2010

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Exemption as prayed for is granted subject to all just exceptions.

CM stands disposed of.

ITA No.2022/2010 & ITA No.2013/2010

Though there was some delay in making the payment to ESI and PF contribution, the same was made within the grace period allowed and before the filing of the Income Tax Return. In these circumstances the Assessing Officer could not disallow the amount of contribution. This issue stands settled by the Division Bench of this court in *CIT vs. AIMIL Ltd., 2010 (II) AD Delhi 184*. No substantial question of law arises.

Dismissed.


A.K. SIKRI, J.
SURESH KAIT, J.

DECEMBER 21, 2010

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