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

+ ITA 576/2024

TIGER 4 INDIA LTD

.....Appellant

Through: Appearance not given.

versus

ASSISTANT COMMISSIONER OF INCOME TAX

CIRCLE 25(2) NEW DELHI & ORS

.....Respondents

Through: Mr. Sunil Agarwal, SSC with Mr. Shivansh B. Pandya, Mr. Viplav Acharya, Ms. Priya Sarkar and Mr. Utkarsh Tiwari, Advocates.

CORAM:

HON'BLE THE ACTING CHIEF JUSTICE

HON'BLE MR. JUSTICE TUSHAR RAO GEDELA

ORDER

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19.12.2024

CM APPL. 74655/2024 (Exemption)

1. Exemption allowed, subject to all just exceptions.
2. The application stands disposed of.

CM APPL. 74656/2024 (Delay in re-filing)

3. This is an application seeking condonation of delay in re-filing the appeal. For the reasons stated in the application delay in re-filing is condoned.

4. The application stands disposed of.

ITA 576/2024

5. Issue notice.



6. The principal issue that arises for consideration is whether there was in fact any default on the part of the appellant in depositing PF and ESI dues before the due dates. According to the appellant the time of 15 days provided for depositing the said dues is to be reckoned from the date on which the salaries are paid. However, the authorities have reckoned the due date to be 15 days from the end of the month in respect of which the salaries are paid.

7. List on 20.01.2025.

VIBHU BAKHRU, ACJ

TUSHAR RAO GEDELA, J

DECEMBER 19, 2024

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[Click here to check corrigendum, if any](#)