

**IN THE INCOME TAX APPELLATE TRIBUNAL
"E" BENCH, MUMBAI**

**BEFORE SHRI O P KANT, AM
&
SHRI N. K. CHOUDHRY, JM**

आयकरअपीलसं./ I.T.A. No. 1132/Mum/2023
(निर्धारणवर्ष / Assessment Year: 2014-15)

&

आयकरअपीलसं./I.T.A. No. 1133/Mum/2023
(निर्धारणवर्ष / Assessment Year: 2015-16)

**Tata Aia Life Insurance
Company Ltd. Mumbai.**
14th Floor, Tower-A Peninsula
Business Park, Senapati Bapat
Marg, Lower Parel,
Mumbai- 400013
PAN No. **AABCT3784C**

Vs

DCIT-8(3) (1) Mumbai.
Room No. 615, 6th Floor,
Aayakar Bhavan, M.K.Road,
Mumbai-400020

(अपीलार्थी/**Appellant**)

:

(प्रत्यर्थी / **Respondent**)

अपीलार्थीकीओरसे/ **Appellant by** : Shri. Madhur Agrawal, Ld. Adv
प्रत्यर्थीकीओरसे/**Respondent by** : Shri. Biswanath Das, Ld. CIT DR
Date of Hearing : 22.06.2023
Date of Pronouncement : 27.07.2023

आदेश / **ORDER**

Per N K Choudhry, Judicial Member:

These appeals have been preferred by the Assessee against the orders even dated 06.03.202 , impugned herein passed by the Ld. Commissioner of Income Tax(Appeals)/National Faceless Appeal Centre(NFAC) Delhi (in short Ld. Commissioner') u/s.250 of the Income Tax Act 1961 (in short 'the Act') for AYs 2014-15 & 2015-16.

2. In both the appeals, the facts and issues involved are identical accept variations in dates and assessment years, hence, for the sake of brevity, we are inclined to decide both the appeals under consideration by this composite order. We will decide appeal no. 1132/Mum/2023 as a lead case.

3. ITA no. 1132/Mum/2023

In this case an order dated 24th Jan, 2020 u/s. 154 of the Act, was passed, wherein set off of loss was revised to Rs.220, 35,78,905/- as against the set of Rs. 453,28,55,227/- as originally allowed by the AO vide order dated 11th April, 2017 u/s. 154 of the Act.

3.1 The Assessee being aggrieved challenged the said order dated 24th Jan, 2020, on legal ground as well as on merit.

3.2 The Ld. Commissioner, vide impugned order dated 6th Feb, 2023 dismissed the appeal of the Assessee and consequently affirmed the order dated 24th Jan, 2020 passed u/s. 154 of the Act, against which the Assessee being aggrieved, is in appeal before us.

3.3 Though, the Assessee has raised various grounds of appeal in support of its case and against the impugned order, however, at the time of hearing, only emphasized that the appeal of the Assessee may be disposed off by giving specific direction to the Assessing Officer to give appeal effect to the order dated 8th Nov, 2019 passed by the Hon'ble ITAT in Assessee's own case for AY: 2014-15, whereas it is a fact that vide letter dated 10th Feb, 2020, the Assessee has already requested the Assessing Officer to pass the order by giving effect to the said order of the Tribunal.

3.4 We observe that the Ld. Commissioner vide para 6 & 7 of the impugned order, categorically held that it is the duty of the AO to ensure that necessary effect to the order of ITAT is given in the case of the Assessee and necessary relief should be provided to the Assessee. For clarity and ready reference, concluding part of the said order is reproduced below:

*Ground of appeal no. 2 is related to not giving effect order of ITAT. Mumbai dated 11 in the appellants own case for A.Y. 2014-15. The appellant has submitted that AO has not responded to his application dated 10.02.2020, for providing appeal effect to the order passed by Hon'ble ITAT in AY 2014-15. This issue is not arising out of order of A.O dated 24.01.2020 and this application has also been filed by the appellant subsequent to the order of AO on 24.01.2020. Therefore, for statistical purpose this ground is **dismissed**.*

However, it is duty of A.O. to insure that necessary effect to the order of ITAT is given in the case of appellant and necessary relief should be provided to the appellant as per 1.T Act, 1961. The Assessing Officer may give the effect of order of Hon'ble ITAT if not granted earlier while giving appeal effect to this order as part of his duty and higher authorities should also look into this matter.

Ground of appeal no. 3 is related to not providing effect to the order of ITAT dated 21.09.2016 for A.Y. 2002-03 to 2008-09 in appellants own case. The appellant has submitted that his application dated 18.09.2020 was filed before the AO in this regard. This issue is not arising out of order of A.O dated 24.01.2020 and this application has also been filed by the appellant subsequent to the order of AO on 24.01.2020. Therefore, for statistical purpose this ground is dismissed.

However, it is duty of A.O. to insure that necessary effect to the order of ITAT is given in the case of appellant and necessary relief should be provided to the appellant as per I.T Act, 1961. The Assessing Officer may give the effect of order of Hon'ble ITAT if not granted earlier while giving appeal effect to this order as part of his duty and higher authorities should also look into this matter.

(highlighted by us for clarity)

4. Considering the peculiar facts and circumstances of the case, we for proper decision of the case and for the end of litigation and for the ends of substantial justice, deem it appropriate to direct the Assessing Officer to take appropriate action for giving effect to the order of the Hon'ble Tribunal referred to above, by disposing of the application dated 10th Feb, 2020 filed by the Assessee in this regard within 03 months of this order.

5. In the aforesaid terms, this appeal is disposed off.

6. In the result, both the appeals are disposed off in the aforesaid terms.

Orders pronounced in the open court on 27.07.2023.

Sd/-

(O P KANT)
Accountant Member

Sd/-

(N. K. Choudhry)
Judicial Member

Ms.Urmila

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त/ CIT- concerned
4. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
5. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

.उप/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई/ ITAT, Mumbai