

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A Nos.1920 to 1922/Del/2022

निर्धारणवर्ष/Assessment Years:2014-15, 2016-17 & 2018-19

Medsave Health Insurance TPA Ltd. F-701, A. Lado Sarai, New Delhi. PAN No. AABCS8148M	<u>बनाम</u> Vs.	DCIT Central Circle-18, NCC DIT(S), Jhandewlan Extn., New Delhi.
अपीलार्थी Appellant		प्रत्यर्थी/ Respondent

Assessee by	None
Revenue by	Shri Subhra Jyoti Chakraborty, CIT DR

सुनवाईकीतारीख/ Date of hearing:	06.03.2024
उद्घोषणाकीतारीख/Pronouncement on	17.05.2024

आदेश /O R D E R

PER C.N. PRASAD, J.M.

These three appeals are filed by the assessee against the common order of the Ld. CIT(Appeals)-27, New Delhi dated 21.06.2022 for the assessment years 2014-15, 2016-17 and 2018-19 arising out of the order passed by the Assessing Officer u/s 154 of the Act. The assessee raised the following common grounds in all these three appeals: -

1. *“That the DCIT has finalized the order without going into the facts and circumstances of the case in an ad hoc and arbitrary manner and hence the impugned order is to be set aside.*
2. *That the DCIT has finalized the order without application of mind and legal precedents and hence the order being bad in law needs to be set aside.*
3. *The assessee craves leave to add, amend and delete any of the grounds of appeal at the time of hearing.”*

2. In spite of issue of several notices, none appeared on behalf of the assessee, nor any adjournment was made. Therefore, we dispose of these appeals on hearing the Ld. DR.

3. Ld. DR submitted that in these appeals the assessee has no grievance for the reason that the rectification applications filed by the assessee have been accepted by the Assessing Officer and on appreciation of this fact the Ld. CIT(A) dismissed the appeals of the assessee.

4. We have perused the order of the Ld.CIT(A) and find that the Assessing Officer passed rectification orders accepting the claims of the assessee. The findings of the Ld.CIT(A) are as under: -

“4.5 For A.Y. 2014-15, the appellant submitted that while calculating tax liability credit of DDT payment was not given. Therefore, the AO found claim of the appellant correct and vide rectification order dated

29.12.2021, reduced the liability of the appellant i.e. demand from Rs.12,39,680/- to Rs.3,39,400/-.

4.6 For A.Y. 2016-17 & 2018-19, the appellant submitted that demand of Rs.6,77,410/- & Rs.1,06,530/- were raised by assessment order u/s 153A/143(3) of the Act, however demand of Rs.10,04,164/- & Rs.11,07,947/- were showing on online on CPC-Bengaluru, respectively. Therefore, the AO found claim of the appellant correct and vide rectification order dated 29.12.2021, reduced the liability of the appellant i.e. demand from Rs.10,04,164/- to Rs.6,77,410/- for A.Y. 2016-17 and from Rs.11,07,947/- to Rs.1,06,530/- for A.Y. 2018-19.

4.7 In view of above facts that the AO had not suo-moto initiated rectification proceedings and only after receiving rectification application from the appellant, proceeded with rectification proceedings and liability of the appellant was reduced, the contention of the appellant is not found acceptable and this ground of appeal is hereby dismissed.”

5. Therefore, since the Assessing Officer acted upon the rectification applications filed by the assessee for all these assessment years allowing the request of the assessee, we see no grievance of the assessee in the appeals filed before us. The assessee also did not brought on record as to how he was aggrieved by the 154 order passed by the Assessing Officer. Hence, we see no infirmity in the order passed by the Ld.CIT(A). The grounds raised by the assessee are rejected.

6. In the result, all the three appeals filed by the assessee for assessment years 2014-15, 2016-17 & 2018-19 are dismissed.

Order pronounced in the open court on 17.05.2024

**Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER**

**Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER**

Dated: 17.05.2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi