

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“DB” BENCH, AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER &  
SHRI MANOJ KUMAR AGGARWAL, ACCOUNTANT MEMBER**

**ITA Nos. 180 to 185/Agr/2022  
(Assessment Years: 2014-15 to 2019-20)**

The Oriental Insurance Co. Ltd., 8/13, F New Kaushalpur Bye Pass Road, Agra, U.P.- 282001	Vs.	CIT(A)/NFAC, Delhi/DCIT (TDS), Kanpur
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No:AGRTI0098E		
Appellant	..	Respondent

Appellant by :	Sh. Rajesh Malhotra, CA
Respondent by :	Sh. Shalendra Shrivastava, Sr. DR

Date of Hearing	10.02.2025
Date of Pronouncement	10.02.2025

**ORDER**

**PER BENCH:**

These six appeals involve the single assessee herein, namely M/s Oriental Insurance Company Ltd. All other relevant details thereof are as under:

Sr. No.	Appeal No.	A.Y.	Assessee	Respondent	Order appealed against	Proceedings u/s
1.	180/Agr/2022	2014-15	The Oriental Insurance Co. Ltd.	DCIT (TDS)	CIT/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2022-23/1045748705(1) Dated 21.09.2022	201
2.	181/Agr/2022	2015-16	The Oriental Insurance Co. Ltd.	DCIT (TDS)	CIT/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2022-23/1045748796(1) Dated 21.09.2022	201
3.	182/Agr/2022	2016-17	The Oriental Insurance	DCIT (TDS)	CIT/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2022-	201

			Co. Ltd.		23/1045748855(1) Dated 21.09.2022	
4.	183/Agr/2022	2017-18	The Oriental Insurance Co. Ltd.	DCIT (TDS)	CIT/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2022-23/1045748939(1) Dated 21.09.2022	201
5.	184/Agr/2022	2018-19	The Oriental Insurance Co. Ltd.	DCIT (TDS)	CIT/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2022-23/1045749018(1) Dated 21.09.2022	201
6	185/Agr/2022	2019-20	The Oriental Insurance Co. Ltd.	DCIT (TDS)	CIT/NFAC, Delhi's DIN & order No. ITBA/NFAC/S/250/2022-23/1045749075(1) Dated 21.09.2022	201

2. Heard both the parties at length. Case files perused.

3. It emerges during the course of hearing that the assessee is an insurance company has been held as the “assesse-in-default” for not having deducted TDS on payment made to various dealers in the assessment years from A.Ys. 2014-15 to 2019-20, involving varying sums, respectively. This is what made the learned lower authorities to treat the relation between the assessee and its payees as a contractual one inviting TDS deduction under Section 194C of the Act. A perusal of the lower appellate authority’s identical detailed discussion in paragraph 5.1 has held the assessee not only having failed in filing the necessary evidence before the Assessing Officer but also in the lower authorities as well. All these relevant findings have given un-rebutted from the assessee side at the time of hearing.

4. That being the case, we find merit in the learned representative vehement argument that both the lower authorities action proceeding against the assessee u/s 201(1) r.w.s. 201(1A) of the Act deserves to be confirmed. We order accordingly.

5. No other ground or argument has been raised or pressed during the course of hearing.

6. These assessee's six appeals i.e. ITA Nos. 180 to 185/Agr./2022 are dismissed in above terms. A copy of this common order be placed in the respective case files.

Order pronounced in the open court on 10.02.2025

Sd/-  
(Manoj Kumar Aggarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Satbeer Singh Godara )  
JUDICIAL MEMBER

Dated 10.02.2025

PS: Rohit/Subodh, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR