

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E": NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND SHRI VIMAL KUMAR, JUDICIAL MEMBER**

ITA No. 1014/DEL/2022 Assessment Year: 2017-18
ITA No. 1015/DEL/2022 Assessment Year: 2018-19
ITA No. 1016/DEL/2022 Assessment Year: 2019-20
ITA No. 1028/DEL/2022 Assessment Year: 2014-15

Medsave Health Insurance TPA Limited, F 701 A, Lado Sarai, New Delhi-1100 30 PAN: AABCS8148M	Vs .	ACIT, CPC, TDS, Ghaziabad
(Appellant)		(Respondent)

Assessee by:	Shri Sahil Sharma, Adv.
Department by:	Shri Arvind Bansal, Sr. DR
Date of Hearing:	15.05.2025
Date of Pronouncement:	15.05.2025

ORDER

PER BENCH:

The above captioned four appeals filed by the appellant/assessee are against common order dated 23.03.2022 of Learned Commissioner of Income-Tax (Appeals)-27, New Delhi (hereafter referred to as "Ld. CIT(A)") arising out of assessment order dated 27.02.2017 under Section 154 of the Income-Tax Act, 1961 (hereinafter referred to as "the Act") of Assistant Commissioner of Income Tax, Central Circle-26, New Delhi (hereinafter referred to as "the AO")

for assessment year 2014-15 under Section 200A of the Act, for assessment years 2017-18, 2018-19 and 2019-20 passed by ACIT/DCIT, Bangalore/New Delhi (hereinafter referred as "the AO").

2. Since, all the appeals involved identical grounds and issues, were heard together for the sake of convenience and are being decided by this common order.

3. Learned Authorized Representative for the appellant/assessee submitted that the Ld.CIT(A) erred in dismissing the applications for condonation of delay in filing appeals as well as appeal on merit illegally. He submitted that Ld.CIT(A) failed to appreciate that the delay in filing appeals was due to the reason that CFO of the Company left service in 2015 and the juniors in the company could not handle the day to day affairs of the company. Under such situation, Learned Authorized Representative prayed that in the interest of justice, the matter may be remanded back to the file of the Ld.CIT(A) for fresh decision in accordance with law.

4. Learned Authorized Representative for the Revenue supported the order of Ld.CIT(A).

5. From examination of record, in light of aforesaid rival submission, it is crystal clear that details of delay in filing the appeal before Ld.CIT(A) are under:

A.Y.	Date of order	Date of appeal filed	Delay in filing of appeal
2014-15	27.02.2017	13.01.2021	3 years 10 months 17 days
2017-18	21.09.2017	13.01.2021	1 year 3 months 23 days
2018-19	18.11.2018	13.01.2021	2 years 1 month 26 days
2019-20	07.11.2019	13.01.2021	1 year 2 months 6 days

6. Keeping in view the aforesaid details, Ld.CIT(A) vide his order dated 23.03.2022 dismissed the applications for condonation of delay in filing appeals as well as appeals were dismissed on merit. Ld.CIT(A) erred in dealing with appeals on merit without condoning the delay in filing appeals is in violation of section 3 of Indian Limitation Act, 1963. Therefore, the impugned order dated 23.03.2022 of Ld.CIT(A) is set aside. The explanation for delay is bona fide as appellant did not again anything by not filing appeal. The delay in filing appeals is condoned. In the interest of justice, the matter is restored to the file of the Ld.CIT(A) for fresh decision in accordance with law. The appellant shall be afforded reasonable opportunity of being heard.

7. In the result, all the four appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 15/05/2025.

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

Sd/-

**(VIMAL KUMAR)
JUDICIAL MEMBER**

**Dated: 19/05/2025
Mohan Lal**

Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi