

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

**BEFORE SHRI. AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI O.P. KANT, ACCOUNTANT MEMBER**

I.T.A. No.5229/DEL/2011
Assessment Year:2007-08

McDonald's Corporation C/o Mc Donald's India Private Ltd. 202-206, Tolstoy House, 15, Tolstoy Marg New Delhi	v.	DDIT Circle 3(1) International Taxation New Delhi
TAN/PAN:AAECM0624M		
(Appellant)		(Respondent)

I.T.A. No.6012/DEL/2012
Assessment Year:2008-09

McDonald's Corporation C/o Mc Donald's India Private Ltd. 202-206, Tolstoy House, 15, Tolstoy Marg New Delhi	v.	DDIT Circle 3(1) International Taxation New Delhi
TAN/PAN:AAECM0624M		
(Appellant)		(Respondent)

I.T.A. No.1050/DEL/2014
Assessment Year:2009-10

McDonald's Corporation C/o Mc Donald's India Private Ltd. 202-206, Tolstoy House, 15, Tolstoy Marg New Delhi	v.	DDIT Circle 3(1) International Taxation New Delhi
TAN/PAN:AAECM0624M		
(Appellant)		(Respondent)

I.T.A. No.1281/DEL/2015
Assessment Year:2010-11

McDonald's Corporation C/o Mc Donald's India Private Ltd. 202-206, Tolstoy House, 15, Tolstoy Marg New Delhi	v.	DDIT Circle 3(1) International Taxation New Delhi
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TAN/PAN:AAECM0624M		
(Appellant)		(Respondent)

I.T.A. No.430/DEL/2016
Assessment Year:2011-12

McDonald's Corporation C/o Mc Donald's India Private Ltd. 202-206, Tolstoy House, 15, Tolstoy Marg New Delhi	v.	DDIT Circle 3(1) International Taxation New Delhi
TAN/PAN:AAECM0624M		
(Appellant)		(Respondent)

Appellant by:	Shri Ravi Sharma, Advocate		
Respondent by:	Ms. Shefali Swaroop, CIT (DR) and Shri G.K. Dhall, CIT (DR)		
Date of hearing:	30	11	2017
Date of pronouncement:	30	11	2017

ORDER

PER BENCH:

The aforesaid appeals have been filed by the assessee against the impugned orders dated 4/10/2011; 17/12/2015; 12/10/2012; 27/11/2013 and 30/12/2014 passed by the Assessing Officer, New Delhi u/s. 144C(13) read with 143(3) of the Income Tax Act, 1961 for assessment years 2007-08, 2008-09, 2009-10, 2010-11 and 2011-12.

2. At the outset, the learned counsel for the assessee submitted before the Bench that considering the MAP resolution as agreed between the Competent Authorities of India and US, the assessee wants to withdraw the present appeals. The ld. counsel for the assessee also filed an application dated 30/10/2017 signed by the Vice-President (Corporate Tax) of the assessee-corporation requesting for withdrawal of the aforesaid appeals, which is as under:-

"In this regard, it is humbly submitted that the Appellant assessee had filed a MAP application under Article 27 of the India-US tax treaty with reference to the additions made by the Learned Assessing Officer (Ld. AO) i.e. construing McCorp of having a Permanent Establishment in India.

Pursuant to the aforesaid MAP application, the Competent Authorities of India and US have reached a resolution wherein the returned income of the Appellant assessee has been duly accepted and position adopted by the Ld. AO in the assessment proceedings have been dropped. Copy of the resolution is enclosed herewith as Annexure 1.

With reference to the above, the management of the Appellant assessee is pleased to accept MAP resolution as agreed between the Competent Authorities of India and US.

Accordingly, in view of the above and as required under Rule 44H of the Income-tax Rules, 1962 ('the Rules'), the Appellant assessee wishes to withdraw the aforesaid appeals filed before the Hon'ble ITAT.

It is our humble prayer that the aforesaid appeals may be fixed for hearing at an early date and on an out of turn basis, so that the Appellant assessee may comply with the requirements as laid out in the aforesaid Rule 44H at the earliest.

We trust that your Honour would accede to our above request and grant leave to withdraw the aforesaid appeal. The Appellant assessee shall ever be grateful for this act of kindness."

3. The Learned CIT (D.R.) has no objection to the prayer made by the Id. counsel for the assessee. Accordingly, we permit the assessee to withdraw the appeals filed by it.

4. In the result, the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open Court on 30th November, 2017.

Sd/-
[O. P. KANT]
ACCOUNTANT MEMBER

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED: 30th November, 2017

JJ:3011

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

Assistant Registrar

		Date
1.	Draft dictated on	
2.	Draft placed before author	
3.	Draft proposed & placed before the second member	
4.	Draft discussed/approved by Second Member.	
5.	Approved Draft comes to the Sr.PS/PS	
6.	Kept for pronouncement on	
7.	File comes back to PS/Sr. PS	
8.	Uploaded on	
9.	File sent to the Bench Clerk	
10.	Date on which file goes to the AR	
11.	Date on which file goes to the Head Clerk.	
12.	Date of dispatch of Order.	