

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH '1-2', NEW DELHI**

Before Sh. N. K. Saini, AM and Smt. Beena A. Pillai, JM

ITA No. 6950/Del/2014 : Asstt. Year : 2008-09

ITA No. 6951/Del/2014 : Asstt. Year : 2010-11

Discovery Asia LLC, One Discovery Place, Silver Spring, MD-20910, USA	Vs	Asstt. Director of Income Tax, Circle-1(2), International Taxation, New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AABCD4333P		

Assessee by : None

Revenue by : Sh. H. K. Choudhary, CIT DR

Date of Hearing : 04.12.2017	Date of Pronouncement : 13.12.2017
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ORDER

Per N. K. Saini, AM:

These two appeals by the assessee for the assessment years 2008-09 and 2010-11 are directed against the separate orders of the AO dated 27.02.2012 and 30.10.2014 respectively.

2. During the course of hearing, the assessee moved an application stating therein that the assessee had earlier invoked the provisions of Article 27 ó Mutual Agreement Procedure (MAP) of the DTAA and had filed an application with the US Competent Authority who vide resolution dated 24.08.2017

issued u/s 90 of the Income Tax Act, 1961 read with Article 27 of the India-USA Double Taxation Avoidance Agreement and accordingly these appeals are withdrawn. The Id. Counsel for the assessee reiterated the contents of the aforesaid applications and requested to treat the appeals as withdrawn. The Id. DR did not object if the appeals are dismissed as withdrawn.

3. In view of the above, the appeals are dismissed as withdrawn.

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

(Order Pronounced in the Court on 13/12/2017)

Sd/-
(Beena A. Pillai)
JUDICIAL MEMBER

Sd/-
(N. K. Saini)
ACCOUNTANT MEMBER

Dated: 13/12/2017

Subodh

Copy forwarded to:

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

ASSISTANT REGISTRAR