

IN THE INCOME TAX APPELLATE TRIBUNAL
 DELHI BENCH "B", NEW DELHI
 BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
 AND
 SHRI O.P. KANT, ACCOUNTANT MEMBER

	ITA No. 1570/DEL/2017 AND ITA NO. 2036/DEL/2016	
A.YRS. : 2012-13 & 2011-12		
DISCOVERY ASIA LLC C/O DISCOVERY COMMUNICATION INDIA, BUILDING 9, TOWER-A, DLF CYBER CITY, PHASE-II, GURGAON (PAN:AABCD4333P)	VS.	ADIT, INTERNATIONAL TAXATION, CIRCLE 1(2)(2), NEW DELHI
(APPELLANT)		(RESPONDENT)

Assessee by : None
 Department by : Sh. G.K. Dhall, CIT(DR)

ORDER

PER BENCH

These two appeals filed by the assessee for the assessment years 2012-13 & 2011-12 are directed against the separate orders of the AO.

2. In this case, Notice of hearing to the assessee was sent by the Registered AD post, in spite of the same, assessee, nor its authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, we are of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, we are deciding the present appeals exparte qua assessee, after hearing the Ld. DR and perusing the records.

3. At the time of hearing, we find that assessee filed applications dated 3.11.2017 stating therein that the assessee had earlier invoked the provisions of Article 27 – 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 the said Resolution is acceptable to the assessee. The assessee in the aforesaid applications requested to treat the appeals as withdrawn. The Ld. DR did not object if the appeals are dismissed as withdrawn.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 In view of the above, the appeals are dismissed as withdrawn.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, both the appeals of the assessee are dismissed.

Order pronounced on 16/01/2018.

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

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date 16/01/2018

“SRBHATNAGAR”

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches

