

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "F" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI L.P. SAHU, ACCOUNTANT MEMBER

ITA.No.6644/Del./2015
Assessment Year 2011-2012

| | | |
|---|----|---|
| M/s. Roll-Royce Plc New Delhi. PAN AACCR6911L C/o. BMR & Associates LLP, 22 nd Floor, Building No.5, Tower-1, DLF Cyber City, DLF Phase-III, Gurgaon. | vs | The DCIT, Circle-3(1)(1), International Taxation, Room No.419, Block E-2, SEIZED PAPER. Mukherjee Civic Centre, J L Nehru Marg, New Delhi – 110 002. |
| (Appellant) | | (Respondent) |

| | |
|----------------|--|
| For Assessee : | Ms. Rajnandani Shukla, Advocate And Ms. Sumisha Murgai, C.A. |
| For Revenue : | Shri Surender Pal, Sr. D.R. |

| | |
|-------------------------|------------|
| Date of Hearing : | 13.09.2018 |
| Date of Pronouncement : | 14.09.2018 |

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against
the assessment order under section 143(3)/144C(13) of the

I.T. Act, 1961, Dated 19.10.2015, for the A.Y. 2011-2012 passed pursuant to the directions of the Disputes Resolution Panel-2, New Delhi, dated 21.09.2015.

2. Learned Counsel for the Assessee submitted that in the case of assessee-company resolution under section 90 of the I.T. Act read with Article-27 of India-United Kingdom Double Taxation Avoidance Agreement have been passed by the Competent Authority on 03.05.2018, pursuant to which, A.O. passed the Order under section 90/143(3) of the I.T. Act, 1961, read with Rule 44H(4) of the I.T. Rules, 1962, Dated 06.07.2018 for the A.Y. 2011-2012 under appeal. It is, therefore, submitted that since the matter is settled, therefore, they do not want to pursue the appeal further, in view of the above Orders. Copy of the Orders are placed on record.

3. In view of the above, since the matter is already settled, the appeal is dismissed as not pressed as above.

4. In the result, appeal of the Assessee is dismissed.

Order pronounced in the open Court.

Sd/-
(L.P. SAHU)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 14th September, 2018

VBP/-

Copy to

| | |
|----|---------------------|
| 1. | The appellant |
| 2. | The respondent |
| 3. | CIT(A) concerned |
| 4. | CIT concerned |
| 5. | D.R. ITAT "F" Bench |
| 6. | Guard File |

// BY Order //

Asst. Registrar : ITAT Delhi Benches :
Delhi.