

IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT
AND SHRI JASON P. BOAZ, ACCOUNTANT MEMBER

ITA No.1879/Bang/2018
Assessment year : 2012-13

Autodesk Asia Pte Limited, C/o. Autodesk India Pvt. Ltd., Unit A-4, ‘A’ Wing, 2 nd Floor, Divyasree Chambers, Langford Road, Bangalore – 560 025. PAN: AAFCA 6398D	Vs.	The Income Tax Officer (International Taxation), Ward 1(1), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	Ms. Aparna, Advocate
Respondent by	:	Shri Pradeep Kumar, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	14.01.2019
Date of Pronouncement	:	08.02.2019

ORDER

Per N V Vasudevan, Vice President

This appeal by the assessee is against the order dated 28.03.2018 of the Commissioner of Income Tax (International Taxation), Bengaluru passed u/s. 263 of the Income-Tax Act, 1961 [“the Act”] relating to assessment year 2012-13.

2. At the time of hearing, the Id. counsel for the assessee has filed a letter seeking to withdraw this appeal on the following grounds:-

“The subject appeal is filed challenging the order dated 28th March 2018 passed by the Commissioner of Income-tax (International Taxation), Bangalore (‘the CIT’ for short) under Section 263 of the Income-tax Act, 1961 (‘the Act’ for short) for the assessment year 2012-13, directing the Assessing Officer (‘AO’ for short) to revise the order dated 14th March 2016 passed by the AO under Section 154 of the Act, after examining the issue raised in the said order passed under Section 263. Pursuant to the above order passed by the CIT, the AO has passed an order dated 2nd November 2018 giving effect to the CIT’s order under Section 263 of the Act, accepting our contentions and applying the lower rate of tax, after examining the details submitted by us on the issue raised by the CIT. A copy of the order dated 2nd November 2018 passed by the AO is enclosed herewith as Annexure-A.

In the circumstances, the subject appeal has become infructuous. We would therefore request the Hon’ble Tribunal to permit us to withdraw the above appeal, with liberty to seek restoration of the appeal in future, if circumstances warrant the same, in the interests of justice and equity.”

3. The Id. counsel for the assessee thus submitted that the AO has passed an order u/s. 154 of the Act in pursuance of the directions of the CIT accepting the claim of assessee and therefore this appeal filed by the assessee has become infructuous and the same is sought to be withdrawn.

4. After hearing both the parties, the permission to withdraw the appeal is granted and the appeal is dismissed as withdrawn.

5. In the result, the appeal by the assessee is dismissed.

Pronounced in the open court on this 08th day of February, 2019.

Sd/-

(JASON P. BOAZ)
ACCOUNTANT MEMBER

Sd/-

(N.V. VASUDEVAN)
VICE PRESIDENT

Bangalore,
Dated, the 08th February, 2019.

/ Desai Smurthy /

Copy to:

1. The Appellant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar,
ITAT, Bangalore.