

IN THE INCOME TAX APPELLATE TRIBUNAL

“B” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER AND

SHRI LALIET KUMAR, JUDICIAL MEMBER

IT(IT)A No.359/Bang/2015
Assessment Year : 2010-11

The Deputy Commissioner of Income-tax (International Taxation), Circle 1 (1), Bangalore.	vs.	M/s. Cisco Systems Services B V India Branch, Divyashree Chambers, B Wing, No. 11, O' Shaughnessy Road, Off Langford Road, Bangalore – 560 025. <b>PAN: AACCC4836D</b>
APPELLANT		RESPONDENT
Appellant by	:	Ms. Neera Malhotra, CIT (DR)
Respondent by	:	Shri Chavali Narayan, CA
Date of hearing	:	18.03.2019
Date of Pronouncement	:	22.03.2019

**ORDER**

*Per Shri A.K. Garodia, Accountant Member*

This appeal is filed by the revenue and the same is directed against the assessment order passed by the AO on 30.01.2015 u/s. 143(3) r.w.s. 144C of IT Act, 1961 for Assessment Year 2010-11 as per the directions of DRP.

2. The grounds raised by the revenue are as under.

*“1. The order of the learned DRP is opposed to law and facts of the case.*

*2. The learned DRP was not justified in directing the A.O. to follow the decision of the Hon’ble High Court in the case of CIT vs Tata Elxsi and others in the consolidated order dated 30.08.2011 in ITA No. 70/2009 & others (2012) 247 CTR 334 while computing the deduction u/s 10A.*

*3. The learned DRP erred in allowing the relief, relying on the decision of the Hon’ble High Court in the case of CIT vs Tata Elxsi and others in the consolidated order dated 30.08.2011 in ITA No. 70/2009 & others (2012) 247 CTR 334, while the same has not been accepted by the department and a SLP has been filed before the Hon’ble Supreme Court against such order is pending.*

*4. The Ld. DRP is erred in excluding the comparable while the comparable is qualifying all the qualitative and quantitative filters applied by the TPO.*

*5. For these and such other grounds that may be urged at the time of hearing, it is humbly prayed that the order of the learned DRP be annulled and that of the Assessing Officer be restored.*

*6. The appellant craves leave to add, alter, amend or delete any of the grounds that may be urged at the time of hearing of the appeal.”*

3. At the very outset, it was submitted by Id. DR of revenue that in this appeal of revenue, the tax effect is below Rs. 20 Lakhs and because of that, this appeal is being withdrawn. She submitted a letter F.No. DCIT/Intl.Taxn./2015-16 dated 17.02.2016 written by the AO i.e. DCIT, Circle – 1 (1), International Taxation, Bangalore in this regard. The Id. DR of revenue supported the direction of DRP in this regard.
4. We have considered the rival submissions. We permit the revenue to withdraw its appeal. Accordingly the appeal of the revenue is dismissed as withdrawn.
5. In the result, the appeal filed by the revenue is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-  
(LALIET KUMAR)  
Judicial Member

Sd/-  
(ARUN KUMAR GARODIA)  
Accountant Member

Bangalore,  
Dated, the 22<sup>nd</sup> March, 2019.  
/MS/

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

By order

Assistant Registrar,  
Income Tax Appellate Tribunal,  
Bangalore.