

**IN THE INCOME TAX APPELLATE TRIBUNAL
"A" BENCH : BANGALORE**

**BEFORE SHRI B.R BASKARAN, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

IT(TP)A No.2024/Bang/2019
Assessment year : 2010-11

The Jt. Commissioner of Income-tax, Range-3, Bengaluru.	Vs.	M/s Informatica Business Solutions Pvt. Ltd., No.66/1, Bagmane Tech Park, C.V Raman Nagar, Bengaluru-560 093.
APPELLANT		RESPONDENT

Appellant by	:	Shri Manjeet Singh, Add. CIT (DR)
Respondent by	:	Ms. Manasa, Advocate

Date of hearing	:	1.1.2020
Date of Pronouncement	:	3.1.2020

ORDER

Per B.R Baskaran, Accountant Member :

The Revenue has filed this appeal challenging the order dated 27-6-2019 passed by Ld CIT(A)-6, Bengaluru and it relates to asst. year 2010-11.

2. The Revenue is aggrieved by the decision of Id CIT(A) in granting relief to the assessee in respect of transfer pricing adjustments made by the AO.

3. At the time of hearing, the Id AR submitted that the assessee had applied for Mutual Agreement Procedure (MAP) proceeding for the year under consideration and the same has since been settled

by passing resolution order, dated 24-07-2019, passed u/s 90 of the Income tax Act r.w Article 27 of India-US double taxation avoidance convention. The ld AR further submitted that the AO has already given effect to the MAP proceedings, vide its order dated 14/11/2019. Accordingly the ld AR submitted that the original assessment order and appellate order will not survive in view of the MAP resolution order and hence the appeal filed by the Revenue shall become infructuous. The ld AR also furnished copy of asst. order dated 14/11/2019 passed by the AO giving effect to the MAP resolution proceedings.

4. We heard the ld DR and perused the record. Having regard to the submissions made by the ld AR, the impugned appeal filed by the Revenue shall become infructuous. Accordingly we dismiss the appeal of the assessee as infructuous.

5. In the result, the appeal of the Revenue is dismissed.

Order pronounced in the Open Court on **3rd January, 2019.**

Sd/-
(Beena Pillai)
Judicial Member
Bangalore,
Dated, 3rd January, 2019.

Sd/-
(B.R Baskaran)
Accountant Member

/ vms /

Copy to:

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

By order

Asst. Registrar, ITAT, Bangalore.

1. Date of Dictation
2. Date on which the typed draft is placed before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
4. Date on which the fair order is placed before the dictating Member
5. Date on which the fair order comes back to the Sr. P.S.
6. Date of uploading the order on website.....
7. If not uploaded, furnish the reason for doing so
8. Date on which the file goes to the Bench Clerk
9. Dictation note enclosed
10. Date on which order goes for Xerox & endorsement.....
11. Date on which the file goes to the Head Clerk
12. The date on which the file goes to the Assistant Registrar for signature on the order
13. The date on which the file goes to dispatch section for dispatch of the Tribunal Order
14. Date of Despatch of Order.
14. Dictation note enclosed