

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'C' BENCH, KOLKATA**

**(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member)  
[VIRTUAL COURT HEARING]**

**ITA No. 210/Kol/2020  
Assessment Years: 2014-15**

***Asstt. Commissioner of Income Tax, Circle-2(1), Kolkata.....Appellant  
Vs.***

***M/s. Pricewaterhousecoopers Delivery Centre (Kolkata) Pvt. Ltd.....Respondent  
Plot X1-1, Block EP  
Sector-V, South City Pinnacle  
Salt Lake  
North 24 Parganas - 700 091  
[PAN : AADCG 7191 E]***

**Appearances by:**

*Shri Imokaba Jamir, CIT D/R, appearing on behalf of the Revenue.  
Shri Ravi Sharma, A/R, appeared on behalf of the assessee.*

Date of concluding the hearing : July 22<sup>nd</sup>, 2020

Date of pronouncing the order : August 19<sup>th</sup>, 2020

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

This appeal filed by the revenue is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 22, Kolkata, (hereinafter the “ld.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 18/10/2019, for the Assessment Year 2014-15.

2. At the outset we find that there is a delay of 41 (Forty One) days in filing of this appeal by the assessee. After perusing the petition for condonation, we are convinced that the assessee was prevented by sufficient cause from filing the appeal in time. Hence the delay is condoned and the appeal is admitted.

3. At the time of hearing, the ld. Counsel for the assessee submitted that an Unilateral Advance Pricing Agreement (UAPA) has been entered into by the assessee with Central Board of Direct Taxes, Department of Revenue, Ministry of Finance, Government of India, on 3<sup>rd</sup> December, 2019 and hence the revenue is bound to withdraw this appeal.

4. The ld. D/R sought time of one week to verify this statement of the assessee.

5. After hearing rival contentions, we find that the assessee has filed a copy of the UAPA u/s 92CC of the Act dt. 3<sup>rd</sup> December, 2019, entered into with CBDT. Page 5 para 2 & 3 of the agreement is extracted for ready reference:-

## 2. The term of Agreement

*The Agreement shall apply in respect to five consecutive years commencing from previous year 2017-18 to previous year 2021-22 (relevant to assessment years 2018-19 to 2022-23 {hereinafter referred to as "APA Years"})*

*The Agreement shall also apply to consecutive four previous years that is, previous year 2013-14 to previous year 2016-17 (relevant to assessment years 2014-15 to 2017-18) {hereinafter referred to as "Rollback Years"}*

## 3. Covered Transactions

*The international transactions between the Applicant and its AEs of:*

- (i) Rendering of information technology enabled support service (hereinafter referred to as 'ITES');*
- (ii) Receipt of services from AE related to the transaction mentioned in item (i) above; and*
- (iii) Reimbursement and recovery of expenses related to item (i) above;*

*Shall be the covered transactions for the Agreement and this Agreement shall apply to these international transactions. The AEs with whom the Applicant shall enter into these international transactions are detailed in Appendix I(a)."*

6. This Bench has granted one week time to the Id. D/R to respond to the submissions of the assessee. As no adverse submissions have been made by the Id. D/R to controvert the arguments of the Id. Counsel for the assessee, till date and as on perusal of the copy of the UAPA, we are convinced that the revenue is required to withdraw this appeal, we dismiss this appeal as withdrawn.

7. In the result, appeal of the revenue is dismissed.

***Kolkata, the 19<sup>th</sup> day of August, 2020.***

***Sd/-***  
**[Aby T. Varkey]**  
 Judicial Member  
 Dated : 19.08.2020  
 {SC SPS}

***Sd/-***  
**[J. Sudhakar Reddy]**  
 Accountant Member

*Copy of the order forwarded to:*

**1. M/s. Pricewaterhousecoopers Delivery Centre (Kolkata) Pvt. Ltd**  
**Plot X1-1, Block EP**  
**Sector-V, South City Pinnacle**  
**Salt Lake**  
**North 24 Parganas - 700 091**

**2. Asstt. Commissioner of Income Tax, Circle-2(1), Kolkata**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy  
By order

Assistant Registrar  
ITAT, Kolkata Benches