

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI A. K. GARODIA, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No. 2844/Bang/2017 & 1287/Bang/2018
Assessment years : 2012 – 13 & 2013 – 14

M/s Intel Corporation, C/o Intel Technology India Pvt. Ltd., Campus 4B, Ecospace, Outer Ring Road, Belandur, Bangalore - 560103 PAN : AABCI9769G	Vs.	DCIT (International Taxation) Circle – 1 (1), Bengaluru
APPELLANT		RESPONDENT

Assessee by	:	Shree Manju Prasad L, B. Com.
Revenue by	:	Shree T. Roumuan Paite, CIT DR
Date of hearing	:	02.09.2020
Date of Pronouncement	:	04.09.2020

ORDER

PER ARUN KUMAR GARODIA, A. M.:

Both these appeals are filed by the assessee and the same are directed against two separate orders of learned CIT(A) – 12 Bengaluru dated 16.02.2018 for A. Y. 2012 – 13 and dated 30.10.2017 for A. Y. 2013 – 14.

2. In course of hearing, learned AR of the assessee submitted that the assessee has opted for settlement under Vivad Se Viswas Act and therefore, these appeals may be dismissed as withdrawn but various formalities under that Act are still incomplete and therefore, liberty should be granted to the

assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee opt out of that scheme under Vivad Se Viswas Act or there is any problem under that Act.

3. Learned DR of the revenue had no objection about this request of the learned AR of the assessee. Hence, we dismiss these two appeals as withdrawn and grant liberty to the assessee to approach this tribunal for recall of this order u/s 254 (2) of I T Act in case the assessee at some stage before completion of the formalities under that Act opts out of that Scheme under Vivad Se Viswas Act or there is any problem under that Scheme.

4. In the result, both these appeals of the assessee are dismissed.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(BEENA PILLAI)
Judicial Member

Sd/-

(A.K. GARODIA)
Accountant Member

Bangalore,
Dated: 04th September, 2020.
/NS/*AKG

Copy to:

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

By order

Assistant Registrar,
ITAT, Bangalore.