

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

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER
AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.1696/Bang/2017
Assessment Year: 2013-14

M/s. Synopsys International Ltd. C/o M/s. King & Partridge, Advocates No.48, Lavelle Road Bangalore-560 001 PAN NO : AAKCS2663N	Vs.	Asst. Commissioner of Income-tax (International Taxation) Circle-2(1) Bangalore Bangalore
APPELLANT		RESPONDENT

ITA No.3396/Bang/2018
Assessment Year: 2014-15

M/s. Synopsys International Ltd. C/o M/s. King & Partridge, Advocates No.48, Lavelle Road Bangalore-560 001	Vs.	Deputy Commissioner of Income-tax (International Taxation) Circle-2(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Mrs. Kruthika Prakash, A.R.
Respondent by	:	Shri Sunil Kumar Singh, D.R.

Date of Hearing	:	09.09.2020
Date of Pronouncement	:	10.09.2020

ORDER

PER GEORGE GEORGE K. JUDICIAL MEMBER:

The assessee has filed these appeals challenging the orders passed by Ld CIT(A)-12, Bengaluru and they relate to the assessment years 2013-14 and 2014-15. The assessee is aggrieved by the decision of Ld CIT(A) in partially confirming the addition made by the AO in both the years assessing the income from sale of software licenses as royalty.

2. The Ld Counsel for the assessee submitted that the assessee has filed applications in Form No.1 and 2 for settling the dispute under Direct Taxes Vivad Se Vishwas Act, 2020. Accordingly she prayed for adjournment of these two appeals.

3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeals after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. He submitted that the Form no.3 shall be issued to the assessee in due course and accordingly he submitted that these appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw the appeal.

4. We heard the parties and perused the record. Since the assessee has opted for Vivad Se Vishwas Act, 2020, the appellant would be moving application for withdrawing the present appeals filed before the Tribunal in due course. Since the assessee has already filed the necessary applications before the tax authorities under the above said scheme, we are of the view that no purpose will be served in keeping these appeals pending. Accordingly we dismiss all these appeals of the assessee as withdrawn.

5. The Ld A.R has submitted that the assessee has not received Form no.3, in which the tax amount to be paid by the assessee shall

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be intimated by the department. Hence the assessee has sought adjournment till the time Form no.3 is received from the department, meaning thereby, the assessee wants to make sure that the tax liability mentioned by him in Form no.1 should get confirmed by the revenue. Under these set of facts, since we have dismissed the appeals, the assessee is given liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, both the appeals of the assessee are dismissed as withdrawn.

Pronounced in the open Court on 10-09-2020

Sd/-
(B.R. Baskaran)
Accountant Member

Sd/-
(George George K.)
Judicial Member

Bangalore,
Dated 10th Sept, 2020.
VG/SPS

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.