

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : I-2 : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

ITA No.1500/Bang/2015
Assessment Year: 2011-12

CO No.54/Bang/2016
(ITA No.1521/Bang/2015)
Assessment Year 2011-12

M/s Qualcomm India Private Ltd., Vs ITO, Ward-2(1)(2),
Unit No.201, 2nd Floor, Bengaluru.
Tolstoy House, 15, Tolstoy Marg,
New Delhi.
PAN : AAACU4714E

ITA No.1521/Bang/2015
Assessment Year: 2011-12

ITO, Ward-2(1)(2), Vs. M/s Qualcomm India Private Ltd.,
Bengaluru. Unit No.201, 2nd Floor,
Tolstoy House, 15, Tolstoy Marg,
New Delhi.
PAN : AAACU4714E

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Anubham Kant Garg, CIT-DR
Date of Hearing	:	28.10.2020
Date of Pronouncement	:	28.10.2020

ORDER

PER R.K. PANDA, AM:

ITA No.1500/Bang/2015 filed by the assessee and ITA No.1521/Bang/2015
filed by the Revenue are cross appeals and are directed against the order dated 26th

October, 2015 passed u/s 143(3) r.w. 92CA r.w. 144C(4) of the IT Act, 1961 for assessment year 2011-12. The assessee has also filed CO No.54/Bang/2016 against the appeal filed by the Revenue. For the sake of convenience, all these were heard together and are being disposed of by this common order.

2. The Id. Counsel for the assessee, at the time of hearing, filed an application seeking withdrawal of the appeal filed by the assessee stating that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the Vivad Se Vishwas Scheme, 2020.

3. Considering the aforesaid situation, the captioned appeals and the CO are consigned to records and treated as dismissed.

4. However, the aforesaid is subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment year is not ultimately resolved in terms of the aforesaid Scheme, the appellants (i.e., the assessee as well as the Revenue) shall be at liberty to approach the Tribunal for reinstatement of the appeal and the Tribunal shall consider such application appropriately as per law. The Revenue has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeals and the CO are consigned to record and, for statistical purposes, are treated as dismissed.

Above decision was announced in the presence of both the sides on conclusion of Virtual Hearing on 28th October, 2020.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 28th October, 2020.

dk

Copy forwarded to

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi