

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI '1-2' BENCH,
NEW DELHI [THROUGH VIDEO CONFERENCE]**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI K. N CHARY, JUDICIAL MEMBER**

ITA No. 5928/DEL/2010 [A.Y 2006-07]

ITA No. 5291/DEL/2011 [A.Y 2007-08]

ITA No. 6478/DEL/2012 [A.Y 2008-09]

NTT DATA Global Delivery Services Vs.
Pvt Ltd. [Formerly known as
Keane India Ltd. Unitech Trade Centre
Sector - 43, Sushant Lok
Gurgaon, Haryana

The A.C.I.T
Circle 5(1)
New Delhi

PAN: AABCK 7777 J

[Appellant]

[Respondent]

Assessee by : Shri Rajan Vohra, Adv

Revenue by : Shri Anupam Kant Garg, CIT-DR

Date of Hearing : 21.10.2020

Date of Pronouncement : 28.10.2020

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

The above three separate appeals by the assessee are preferred against three separate orders framed u/s framed u/s 143(3) r.w.s 144C of the Income tax Act, 1961 [hereinafter referred to as 'the Act' for short] pertaining to A.Ys 2006-07, 2007-08 and 2008-09 respectively.

Since all the three appeals pertain to same assessee and were heard together, these are being disposed off by this common order for the sake of convenience and brevity.

2. In all these appeals, the assessee has filed revised and modified grounds of appeal. The main issue is common in all the appeals which relates to TP adjustment made to the transactions entered into with the AEs in US and TP adjustment made to the transactions entered into with non US AEs.

3. In A.Y 2006-07, there is a corporate tax ground relating to computation of book profit u/s 115JB of the Act. In A.Y 2007-08, in addition to the main ground, corporate tax ground relates to disallowance u/s 14A of the Act and in A.Y 2008-09, in addition to the main grievance, corporate tax ground relates to the disallowance u/s 14A of the Act vis a vis computation of book profit u/s 115JB of the Act.

4. The Id. counsel for the assessee pointed out that the dispute relating to the TP adjustment made to the transactions entered into with AE in USA has been settled by Mutual Agreement Procedure [MAP.

Copies of the communications were placed on record. It is the say of the ld. counsel for the assessee that to this extent, the appeals may be allowed to be withdrawn. The ld. counsel for the assessee further stated that in respect of TP adjustment with non USA parties and the corporate grounds, the assessee is contemplating to settle the dispute under Vivad se Vishwas Scheme and therefore, if, for some reason the dispute cannot be settled, then the assessee may be allowed to revive the appeals.

5. We have given thoughtful consideration to the proposition made by the ld. counsel for the assessee. In so far as the quarrel relating to the TP adjustment with AE in USA is concerned, the dispute is now settled by MAP. Communications from the Government of India, Ministry of Finance, Department of Revenue, CBDT are placed on record. To this extent, the appeals are dismissed as withdrawn.

6. In respect of TP adjustment with AEs which are non USA AEs and other corporate grounds, mentioned elsewhere, as the assessee is contemplating to settle the dispute under Vivad se Vishwas Scheme, for the time being we dismiss these grounds as withdrawn with liberty

to the assessee to approach the Tribunal and revive the appeal, if for some technical reason the dispute could not be settled under the Vivad se Vishwas Scheme.

7. With the above directions, all the appeals of the assessee stand dismissed as withdrawn.

8. In the result, all the three appeals of the assessee in ITA No. 5928/DEL/2010, ITA No. 5291/DEL/2011 and ITA No. 6478/DEL/2012 are dismissed as withdrawn.

The order is pronounced in the open court on 28.10.2020.

Sd/-

**[K. N. CHARY]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 28th October, 2020

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	.10.2020
Date on which the final order is uploaded on the website of ITAT	.10.2020
Date on which the file goes to the Bench Clerk	.10.2020
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	