

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

BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT  
AND SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER

IT(TP)A No.510/Bang/2016
Assessment year : 2011-12

The Deputy Commissioner of Income Tax, Circle 5(1)(2), Bengaluru.	Vs.	Omega Healthcare Management Services Pvt. Ltd., No.33, NAL Wind Tunnel Road, Murugeshpalya, Bengaluru – 560 017. <b>PAN: AADCM 7259F</b>
APPELLANT		RESPONDENT

Appellant by	:	Ms. Neera Malhotra, CIT(DR)(ITAT), Bengaluru.
Respondent by	:	Shri Chavali Narayan, CA

Date of hearing	:	26.11.2020
Date of Pronouncement	:	26.11.2020

**ORDER**

*Per N.V. Vasudevan, Vice President*

This appeal by the revenue is against the final order of assessment dated 28.01.2016 passed u/s. 143(3) r.w.s. 144C of the Income-tax Act, 1961 [the Act] relating to assessment years 2011-12.

2. The assessee's appeal for the AY 2011-12 in ITA No.605/Bang/2016 came up for consideration before this Tribunal and was disposed of vide consolidated order dated 24.11.2020 on the assessee's submission seeking withdrawal of the appeal on the ground that issues raised in its appeal have been settled under the Mutual Agreement Procedure (MAP) under Article 27 of the Convention between the Government of United

States of America and the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital. Accordingly, the Tribunal dismissed the appeals of the assessee as withdrawn for AYs 2011-12 & 2012-13. Following the same, the revenue's appeal for the AY 2011-12 is also dismissed since the issues concerning the appeal has been settled under the MAP as aforesaid.

3. In the result, the appeal by the revenue is dismissed.

Pronounced in the open court on this 25<sup>th</sup> day of November, 2020.

Sd/-  
( CHANDRA POOJARI )  
ACCOUNTANT MEMBER

Sd/-  
( N V VASUDEVAN )  
VICE PRESIDENT

Bangalore,  
Dated, the 25<sup>th</sup> November, 2020.

*/Desai S Murthy /*

Copy to:

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

By order

Assistant Registrar  
ITAT, Bangalore.