

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "A", BANGALORE**

Before Shri Chandra Poojari, AM & Shri George George K, JM

IT(TP)A No.2867/Bang/2017 : Asst.Year 2013-2014

M/s.NTT DATA Global Delivery Services Private Limited 18 & 18/1, South End Road Basavangudi Bengaluru - 560 004. PAN : AABCK7777J.	v.	The Asst.Commissioner of Income-tax, Circle 5(1)(1) Bengaluru.
(Appellant)		(Respondent)

Appellant by : Sri.Chavali Narayan, CA
Respondent by : Sri.Sunil Kumar Singh, CIT-DR

Date of Hearing : 11.01.2021	Date of Pronouncement : 11.01.2021
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ORDER

Per George George K, JM

This appeal at the instance of the assessee is directed against the final assessment order dated 31.10.2017 passed u/s 143(3) r.w.s. 144C of the I.T.Act. The relevant assessment year is 2013-2014.

2. At the time of hearing before us, the learned Counsel for the assessee has furnished a letter dated 09th January, 2021, wherein it is stated that the assessee has filed the application under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeal may be disposed of.

3. The learned Departmental Representative, however, submitted that the assessee has to withdraw the pending appeal 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 to the Department. He submitted that Form No.3 shall be issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeal. The learned DR further submitted that in these types of cases, the Tribunal is giving liberty to seek recall of the order if the appeal is dismissed by the Bench.

4. We have heard the rival submissions and perused the material on record. The submissions made by the learned DR is considered. Since the assessee has filed application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute, the assessee would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Hence, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. Since we have dismissed the appeal, the assessee is at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

5. In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced on this 11th day of January, 2021.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 11th January, 2021.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The DRP-1, Bangalore.
4. The Pr.CIT-5, Bangalore.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore