

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

**BEFORE SHRI B. R. BASKARAN, ACCOUNTANT MEMBER
AND
SMT. BEENA PILLAI, JUDICIAL MEMBER**

ITA No.734 & 1187/Bang/2014
Assessment Year: 2010-11 & 2009-10 respectively

M/s. Dell International Services India Private Limited (for the merged entity Dell India Private Limited) Divyashree Greens, No.12/1, 12/2A & 13/1A Challaghatta Village Varthur Hobli Bangalore-560 071 PAN NO : AABCD8893L	Vs.	ITO(TDS) LTU Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Smt. Manasa Ananthan, A.R.
Respondent by	:	Shri Muzaffar Hussain, D.R.

Date of Hearing	:	13.01.2021
Date of Pronouncement	:	13.01.2021

O R D E R

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The assessee has filed this appeal challenging the orders passed by Ld CIT(A), Large tax payers Unit, Bengaluru and it relates to the assessment years 2009-10 and 2010-11.

2. The Ld A.R of the assessee has filed a letter stating that the assessee has opted to settle the dispute in these two appeals under

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Direct Taxes Vivad Se Vishwas Act, 2020. It is stated that the assessee has filed Form 1 & 2 and is awaiting Form no.3. Accordingly, the Ld A.R has stated the assessee may be allowed to withdraw these two appeals.

3. The Ld D.R, 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 department. Accordingly he submitted that the request of the assessee may be accepted.

4. We heard the parties and perused the record. The submissions made by parties are considered. Since the assessee has filed application under Direct Tax Vivad Se Vishwas Act, 2020 for settling the issues for the year under consideration, as requested by the Ld A.R of the assessee, we allow the assessee to withdraw these two appeals. However, since the proceedings under VSVS scheme have not reached finality, the assessee is given liberty to move appropriate applications seeking recall of the present order in accordance with the law, if the same is warranted.

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 In the result, both the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 13th Jan, 2021

Sd/-
(Beena Pillai)
Judicial Member

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

Bangalore,
Dated 13th Jan, 2021.
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.**