

**IN THE INCOME TAX APPELLATE TRIBUNAL "K" BENCH, MUMBAI**  
**BEFORE SHRI VIKAS AWASTHY, JM & SHRI S. RIFAUZ RAHMAN, AM**

आयकर अपील सं/ I.T.A. No. 7701/Mum/2010  
(निर्धारण वर्ष / Assessment Year: 2005-06)

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आयकर अपील सं/ I.T.A. No. 7713/Mum/2010  
(निर्धारण वर्ष / Assessment Year: 2006-07)

BP India Service Private Limited, Technologies Knowledge Park, Mahakali Caves Road, Chakala, Andheri (East), Mumbai - 400093	<b>बनाम/</b> Vs.	The Assistant Commissioner of Income Tax, 8(1), Aaykar Bhavan, Mumbai - 400020
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCB2030Q		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

आयकर अपील सं/ I.T.A. No. 8021/Mum/2010  
(निर्धारण वर्ष / Assessment Year: 2005-06)

The DCIT – 8(1), Room No. 210, 2 <sup>nd</sup> Floor, Aayakar Bhavan, M.K. Road, Mubmai - 400020	<b>बनाम/</b> Vs.	BP India Service Private Limited, Technologies Knowledge Park, P.O. Box No. 19411, Mahakali Caves Road, Chakala, Andheri (East), Mumbai - 400093
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AACCB2030Q		
(अपीलार्थी / <b>Appellant</b> )	..	(प्रत्यर्थी / <b>Respondent</b> )

Assessee by:	Shri Nishant Shah, AR
Revenue by:	Shri Sunil Deshpande, DR



सुनवाई की तारीख / Date of Hearing: 11/01/2021  
घोषणा की तारीख /Date of Pronouncement: 15/01/2021

### आदेश / O R D E R

#### PER S. RIFAUR RAHMAN, ACCOUNTANT MEMBER:

The present cross appeals have been filed by the assessee and the revenue against the order dated 06.09.2010 passed by Ld. Commissioner of Income Tax (Appeals)-15, Mumbai [hereinafter referred to as the “Ld. CIT (A)”] relevant to A.Ys. 2005-06 and 2006-07.

2. At the outset, when the appeal was called out for hearing, the Ld. Counsel of the assessee submitted that he has filed the necessary declaration under Direct Tax Vivad se Vishwas Act, 2020 (Act 3 of 2020). He filed letter dated 08.01.2021 confirming the receipt of Form-3 and prayer to withdraw the appeal.

3. The Ld. DR also did not object to course so suggested.

4. Considered the rival submissions and material placed on record. We notice that assessee has filed Form-3 under Vivad se Vishwas Act, 2020. Accordingly, we accept the prayer of the assessee and **dismiss** the appeals as withdrawn. With regard to department appeal, since assessee has filed Form-1 & 2 and department has issued certificate u/s 5(i) under the scheme, accordingly it becomes infructuous. Therefore, appeal of the revenue is also **dismissed**.

5. In the result, all the appeals filed by the assessee are **dismissed** as withdrawn and appeal filed by the revenue also **dismissed** as infructuous.



ITA Nos. 7701, 7713 & 8021/Mum/2010  
BP India Service Private Limited

Order pronounced in the open court on 15/01/2021

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 15/01/2021

Dhananjay (Sr.PS)

Sd/-

(S. RIFAUH RAHMAN)

लेखा सदस्य / ACCOUNTANT MEMBER

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai