

IT(TP)A Nos.1036/Bang/2012

IT(TP)A No.325/Bng/2015 &

IT(TP)A No.277/Bng/2016

M/s. NCR Corporation India Pvt. Ltd., Bangalore

**IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH: BANGALORE**

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER  
AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

IT(TP)A No.1086/Bang/2012

Assessment Year: 2005-06

Deputy Commissioner of Income-tax Circle-12(2) Bengaluru	<b>Vs.</b>	M/s.NCR Corporation (India) Pvt. Ltd. No.11, 3 <sup>rd</sup> Floor, Nilton Building Palace Road Bangalore-560 052  <b>PAN NO : AAACN7149L</b>
<b>APPELLANT</b>		<b>RESPONDENT</b>

IT(TP)A No.325/Bang/2015

Assessment Year: 2010-11

Deputy Commissioner of Income-tax Circle-5(1)(2) Bengaluru	<b>Vs.</b>	M/s.NCR Corporation (India) Pvt. Ltd. No.11, 3 <sup>rd</sup> Floor, Nilton Building Palace Road Bangalore-560 052
<b>APPELLANT</b>		<b>RESPONDENT</b>

IT(TP)A No.277/Bang/2016

Assessment Year: 2011-12

Deputy Commissioner of Income-tax Circle-5(1)(1) Bengaluru	<b>Vs.</b>	M/s.NCR Corporation (India) Pvt. Ltd. No.11, 3 <sup>rd</sup> Floor, Nilton Building Palace Road Bangalore-560 052
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Ms. Neera Malhotra, D.R.
<b>Respondent by</b>	:	Shri K.R. Vasudevan, A.R.

Date of Hearing	:	28.01.2021
Date of Pronouncement	:	28.01.2021

## **ORDER**

### **PER B.R. BASKARAN, ACCOUNTANT MEMBER:**

The revenue has filed these three appeals for assessment years 2005-06, 2010-11 and 2011-12. The appeal for AY 2005-06 has been filed challenging the order dated 18-06-2012 passed by Ld CIT(A)-IV, Bangalore. The appeals for other two years have been filed against the assessment orders passed by the AO in pursuance of directions given by Ld Dispute Resolution Panel (Ld DRP).

2. The assessee has submitted that it has opted to settle the issues contested by the revenue for the above said three years under Direct Taxes Vivad Se Vishwas Act, 2020 and has filed Form 1 and 2. The Ld A.R submitted that the assessee has also received Form no.3 for all the three years. Accordingly he submitted suitable orders may be passed. The Ld A.R also submitted that the Bangalore bench of Tribunal is dismissing the appeals in such kind of cases giving liberty to seek recall of the order.

3. The Ld D.R, submitted that the appeals have been filed by the revenue and hence, if the appeals are dismissed and if something goes wrong with the applications filed by the assessee for settlement of disputes, then the revenue should be given liberty to file applications seeking recall of the order. The Ld D.R further submitted that the assessee should be directed to intimate the AO about the results of the applications filed by it and if they do not go

through as desired by the assessee, then the assessee should persuade the AO to file necessary applications seeking recall of this order within the statutory time limit prescribed under the Act.

4. We heard the parties and perused the record. Since the assessee has already filed applications under VSVS Act for all the three years, we are of the view that no purpose would be served in keeping these appeals pending, since the present appeals have to be withdrawn by the revenue once the dispute is settled under the above said Act. Accordingly, we dismiss all the three appeals of the revenue.

5. However, we find merit in the submissions made by Ld D.R. Since these appeals filed by the revenue are dismissed by us at the instance of the assessee, we direct the assessee to persuade the AO to file necessary applications for recall of this order in accordance with law within the statutory time period, if something goes wrong in respect of applications filed by the assessee under VSVS Act.

6. In the result, all the three appeals of the revenue are dismissed.

Order pronounced in the open court on 28<sup>th</sup> Jan, 2021

**Sd/-**  
**(George George K.)**  
**Judicial Member**

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

Bangalore,  
Dated 28<sup>th</sup> 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.