

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA Nos.1798 & 1799/Bang/2018
Assessment Year: 2014-15 & 2015-16

Amazon Development Centre (India) Pvt. Ltd. Santosh Bendre Amazon Development Centre (India) Pvt. Ltd. 10 <sup>th</sup> Floor, World Trade Centre Brigade Gateway No.26/1 Dr. Rajkumar Road Bangalore-560 055  <b>PAN NO : AAECA7705P</b>	<b>Vs.</b>	ACIT (TDS) Circle-1(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

ITA Nos.2103 to 2105/Bang/2018
Assessment Year: 2013-14 to 2015-16

Amazon Development Centre (India) Pvt. Ltd. Santosh Bendre Amazon Development Centre (India) Pvt. Ltd. 10 <sup>th</sup> Floor, World Trade Centre Brigade Gateway No.26/1 Dr. Rajkumar Road Bangalore-560 055  <b>PAN NO : AAECA7705P</b>	<b>Vs.</b>	ACIT (TDS) Circle-1(1) Bangalore
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	N O N E
<b>Respondent by</b>	:	Shri Kannan Narayanan, D.R.

Date of Hearing	:	01.02.2021
Date of Pronouncement	:	01.02.2021

**ORDER**

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

The assessee has filed these appeals challenging the orders passed by Ld CIT(A)-13, Bengaluru and they relate to assessment years 2013-14 to 2015-16. We notice that the assessee has filed two separate appeals for AY 2014-15 and 2015-16. One appeal has been preferred for AY 2013-14. Hence there are five appeals in aggregate. All the appeals relate to the demand raised u/s 201(1)/201(1A).

**(A) ITA 2103/Bang/2018 relating to AY 2013-14**

2. The assessee has filed a letter dated 18<sup>th</sup> January, 2021 stating that the demand raised for this year u/s 201(1) has been nullified after passing the order for giving effect to the order of Ld CIT(A) and also a rectification order passed thereon. Accordingly, the assessee has stated that the assessee has decided to withdraw this appeal.

3. The Ld D.R did not object to the submissions made by the assessee. Accordingly, we allow the assessee to withdraw this appeal.

**(B) (i) ITA 1798/Bang/2018 & ITA 2104/Bang/2018  
relating to Assessment year 2014-15.**

**(ii) ITA 1799/Bang/2018 & ITA 2105/Bang/2018  
relating to Assessment year 2015-16.**

4. The assessee has filed a letter dated 18<sup>th</sup> January, 2021 stating that the assessee has opted to settle the dispute in these appeal

under Direct Taxes Vivad Se Vishwas Act, 2020. Accordingly it is stated that the assessee is withdrawing the above said four appeals.

5. We heard Ld D.R, who did not object to the prayer of the assessee. Since the issues contested in the appeal of the assessee have been opted to be settled under the Direct Taxes Vivad Se Vishwas Act, 2010, as prayed by the assessee, we dismiss the above said four appeals as withdrawn. However, we give liberty to the assessee to seek recall of the order passed for any of the above said four appeals, in accordance with law, if the circumstances so warrant.

6. In the result, all the five appeals of the assessee are dismissed.

Order pronounced in the open court on 1<sup>st</sup> Feb, 2021.

**Sd/-**  
**(N.V. Vasudevan)**  
**Vice President**

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

Bangalore,  
Dated 1<sup>st</sup> Feb, 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.