

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

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

IT(TP)A No.142/Bang/2015 : Asst.Year 2010-2011

IT(TP)A No.488/Bang/2015 : Asst.Year 2010-2011

The Dy.Commissioner of Income-tax, Circle 4(1)(1) Bengaluru.	v.	M/s.JDA Software Pvt. Ltd. (erstwhile i2 Technologies India Private Limited, Tower A Mantri Commercio, Next to Sakra World Hospital, Outer Ring Road, Bellandur Bengaluru – 560 103. PAN : AAAC17334Q.
(Appellant)		(Respondent)

IT(TP)A No.547/Bang/2015 : Asst.Year 2010-2011

IT(TP)A No.548/Bang/2015 : Asst.Year 2010-2011

M/s.JDA Software Pvt. Ltd. (erstwhile i2 Technologies India Private Limited, Tower A Mantri Commercio, Next to Sakra World Hospital, Outer Ring Road, Bellandur, Bengaluru – 560 103.	v.	The Dy.Commissioner of Income-tax, Circle 4(1)(1) Bengaluru.
(Appellant)		(Respondent)

Revenue by : Sri.B.K.Singh, CIT-DR
Assessee by : Ms.Kruthika, Advocate

Date of Hearing : 19.02.2021	Date of Pronouncement : 19.02.2021
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ORDER

Per George George K, JM

These are cross appeals against the orders of the Assessing Officer passed u/s 143(3) r.w.s 92CA r.w.s. 144C of the I.T.Act (order dated 29.01.2015) and order passed u/s 143(3) r.w.s. 144C of the I.T.Act (order dated 29.12.2014).

2. The assessee during the course of hearing had submitted vide letter dated 18th February, 2021, that it has opted for

setting the matter under Direct Taxes Vivad Se Vishwas Act, 2020 and prayed the appeals may be treated as withdrawn with the liberty to the assessee and Revenue to recall the same, if required.

3. In view of the submissions of the learned AR and learned DR, we dismiss these appeals as withdrawn, since the assessee wants to settle the matter under Direct Taxes Vivad Se Vishwas Act, 2020. There are two Departmental appeals also, which are withdrawn. If the assessee is not pursuing the matter under Direct Taxes Vivad Se Vishwas Act, 2020, it shall intimate the Department, so that the Department shall file necessary application for recalling the present order.

4. In the result, the appeals filed by the Revenue and assessee are dismissed.

Order pronounced on this 19th day of February, 2021.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 19th February, 2021.
Devadas G*

Copy to :

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

Asst.Registrar/ITAT, Bangalore