

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

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND  
SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER**

IT(TP)A No.522/Bang/2017
Assessment Year: 2012-13

NTT Data Global Delivery Services Pvt. Ltd. No.17 & 17/1, South End Road Basavangudi Bengaluru 560 004  <b>PAN NO : AABCK7777J</b>	<b>Vs.</b>	ACIT Circle-5(1)(1) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Keerthi Narayan, A.R.
<b>Respondent by</b>	:	Shri Muzaffar Hussain, D.R.

Date of Hearing	:	04.03.2021
Date of Pronouncement	:	04.03.2021

**ORDER**

**PER CHANDRA POOJARI, ACCOUNTANT MEMBER:**

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 30.01.2017. The relevant assessment year is 2012-13.

2. At the time of hearing before me, the learned Counsel for the assessee has submitted that the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act, for settlement of the dispute, and accordingly, he prayed that the appeal may be adjourned.

3. The learned Departmental Representative, 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 to the Department. He submitted that Form No.3 shall be issued to the assessee in due course and accordingly he submitted that the appeal of the assessee may be dismissed as withdrawn, as the assessee in any case is required to withdraw the appeal. The learned DR further submitted that in this type of case, the Tribunal is giving liberty to seek recall of the order, if the appeal is dismissed by the Bench.

4. We have heard the rival submissions and perused the materials on record. The submissions made by the learned DR is considered. Since the assessee has opted for filing the application under Direct Tax Vivad Se Vishwas Act for settlement of the dispute, the assessee would be moving application for withdrawing the present appeal filed before the Tribunal in due course. Hence, we are of the view that no purpose will be served in keeping this appeal pending. Accordingly, we dismiss the appeal of the assessee as withdrawn. Since we have dismissed the appeal, the assessee is at liberty to move appropriate application for recall of the present order in accordance with the law, if the assessee intends to do so.

5. In the result, the appeal filed by the assessee is dismissed, as withdrawn.

Order pronounced in the open court on 4<sup>th</sup> Mar, 2021.

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

**Sd/-**  
**(Chandra Poojari)**  
**Accountant Member**

Bangalore,  
Dated 4<sup>th</sup> Mar, 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.