

**IN THE INCOME TAX APPELLATE TRIBUNAL  
CIRCUIT BENCH, DEHRADUN**

**BEFORE HON'BLE MR. JUSTICE P.P. BHATT, PRESIDENT AND  
SHRI G.S. PANNU, HON'BLE VICE PRESIDENT**

**ITA No.1331/Del/2016  
Assessment Year : 2011-12**

**ONGC as Representative  
Assessee of  
Practical Reservoir  
Solutions LLC, USA,  
DGM-Head,  
Corporate Tax, Oil and  
Natural Gas Corporation  
Limited, Room No.244,  
Old Secretariat Buidling,  
Tel Bhawan,  
Dehradun – 248 003.  
PAN : AAACO1598A.**

(Appellant)

**Vs. Deputy Director of Income-tax,  
International Taxation,  
Dehradun.**

(Respondent)

**ITA No.1333/Del/2016  
Assessment Year : 2011-12**

**ONGC as Representative  
Assessee of  
Petroleum Consulting and  
Training Ltd., UK,  
DGM-Head,  
Corporate Tax, Oil and  
Natural Gas Corporation  
Limited, Room No.244,  
Old Secretariat Buidling,  
Tel Bhawan,  
Dehradun – 248 003.  
PAN : AAACO1598A.**

(Appellant)

**Vs. Deputy Director of Income-tax,  
International Taxation,  
Dehradun.**

(Respondent)

**ITA No.3525/Del/2016**  
**Assessment Year : 2012-13**

**ONGC as Representative  
Assessee of  
University of Calgary,  
Alberta, Canada,  
DGM-Head,  
Corporate Tax, Oil and  
Natural Gas Corporation  
Limited, Room No.244,  
Old Secretariat Buidling,  
Tel Bhawan,  
Dehradun – 248 003.  
PAN : AAACO1598A.**

(Appellant)

**Vs. Deputy Director of Income-tax,  
International Taxation,  
Dehradun.**

(Respondent)

**ITA No.6407/Del/2016**  
**Assessment Year : 2013-14**

**ONGC as Representative  
Assessee of  
University of New South  
Wales, Australia,  
DGM-Head,  
Corporate Tax, Oil and  
Natural Gas Corporation  
Limited, Room No.244,  
Old Secretariat Buidling,  
Tel Bhawan,  
Dehradun – 248 003.  
PAN : AAACO1598A.**

(Appellant)

**Vs. Deputy Director of Income-tax,  
International Taxation,  
Dehradun.**

(Respondent)

**ITA No.552/Del/2016**  
**Assessment Year : 2010-11**

**ONGC as Representative  
Assessee of  
Open Joint Stock  
Company, Dongiproshakht,  
Ukraine,  
DGM-Head,  
Corporate Tax, Oil and  
Natural Gas Corporation  
Limited, Room No.244,  
Old Secretariat Buidling,  
Tel Bhawan,  
Dehradun – 248 003.  
PAN : AAACO1598A.**

(Appellant)

**Vs. Assistant Director of Income-tax,  
International Taxation,  
Dehradun.**

(Respondent)

**ITA No.553/Del/2016**  
**Assessment Year : 2012-13**

**ONGC as Representative  
Assessee of  
Federal State Unitary  
Enterprise – National  
Mining Research Centre –  
Skochinsky Institute of  
Mining, Russia,  
DGM-Head,  
Corporate Tax, Oil and  
Natural Gas Corporation  
Limited, Room No.244,  
Old Secretariat Buidling,  
Tel Bhawan,  
Dehradun – 248 003.  
PAN : AAACO1598A.**

(Appellant)

**Vs. Deputy Director of Income-tax,  
International Taxation,  
Dehradun.**

(Respondent)

Appellants by : Shri Hemant Arora, and  
Shri Abbas Rizvi, CAs.  
Respondent by : Shri Thakur Singh Mapwal, CIT-DR.

Date of hearing : 05.03.2021  
Date of pronouncement : 05.03.2021

### **ORDER**

#### **PER JUSTICE P.P. BHATT, PRESIDENT :**

The captioned are appeals filed by different assessees for the assessment years 2010-11, 2011-12, 2012-13 & 2013-14.

2. The Representative for the assessees, vide letter dated 4<sup>th</sup> March, 2021 has submitted that all the assessees in the captioned appeals have opted to settle the dispute relating to the tax arrears for the assessment years under consideration under the Vivad Se Vishwas Scheme, 2020. The learned counsel for the assessee submitted that since the assessees were not allotted Permanent Account Numbers on the online system of the Income-tax Department, the prescribed Form Nos.1 and 2 in terms of the Vivad Se Vishwas Scheme, 2020 could not be uploaded. Instead, the assessees have applied manually and the matter for issuance of Form-3 is pending with the Department.

3. Learned CIT-DR submitted that the request of the assessees is under consideration at the level of CBDT and will be processed soon. He has, however, no objection if the appeals of the assessees are dismissed due to the assessees opting for the Vivad Se Vishwas Scheme.

3. Considering the aforesaid situation, the captioned appeals are consigned to records and treated as dismissed.

4. However, the aforesaid is subject to a caveat that in case the dispute relating to tax arrears for the captioned assessment years is not ultimately resolved in terms of the aforesaid Act, the appellants (i.e., the assessee) shall be at liberty to approach the Tribunal for reinstatement of the appeals and the Tribunal shall consider such application appropriately as per law. The respondent (i.e., the Revenue) has no objection with regard to the aforesaid caveat.

5. In view of the aforesaid, the appeals are consigned to record and, for statistical purposes, are treated as dismissed.

Decision pronounced in the open Court in the presence of both the parties on conclusion of hearing on 5<sup>th</sup> March, 2021.

Sd/-

**(G.S. PANNU)**  
**VICE PRESIDENT**

Sd/-

**(JUSTICE P.P. BHATT)**  
**PRESIDENT**

VK.

**Copy forwarded to: -**

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar