

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

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

IT(TP)A No.483/Bang/2016 : Asst.Year 2011-2012

IT(TP)A No.485/Bang/2016 : Asst.Year 2011-2012

The Dy.Commissioner of Income-tax, Circle 4(1)(1) Bangalore.	v.	M/s.LSI India Research & Development Private Limited (Formerly known as Broadcom Communication Technologies Pvt.Ltd.), S1,Wipro Electronic City, Special Economic Zone, Doddathogur Village, Begur Hobli, Electronic City, Bangalore – 560 100 <b>PAN : AACCB8136B.</b>
(Appellant)		(Respondent)

IT(TP)A No.514/Bang/2016 : Asst.Year 2011-2012

IT(TP)A No.519/Bang/2016 : Asst.Year 2011-2012

IT(TP)A No.1970/Bang/2017 : Asst.Year 2013-2014

IT(TP)A No.2037/Bang/2017 : Asst.Year 2013-2014

M/s.LSI India Research & Development Private Limited (Formerly known as Broadcom Communication Technologies Pvt.Ltd.), Bangalore – 560 100	v.	The Dy.Commissioner of Income-tax, Circle 4(1)(1) Bangalore.
(Appellant)		(Respondent)

Appellant by : Sri.R.Dhiraj, Advocate

Respondent by : Sri.Muzaffar Hussain, CIT-DR

<b>Date of Hearing : 23.03.2021</b>	<b>Date of Pronouncement : 23.03.2021</b>
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**ORDER**

**Per Bench :**

These are cross appeals against two orders of the Assessing Officer passed u/s 143(3) r.w.s 144C(13) of the I.T.Act (order dated 18.01.2016 for A.Y. 2011-2012 & order dated 07.08.2017 for A.Y. 2013-2014). The relevant assessment years are 2011-2012 and 2013-2014.

2. The assessee during the course of hearing had submitted vide letter dated 19<sup>th</sup> March, 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the matter under Direct Taxes Vivad Se Vishwas Act, 2020 and prayed the appeals may be treated as withdrawn with the liberty to the assessee and Revenue to recall the same, if required.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 In view of the submissions of the learned AR and learned DR, we dismiss these appeals as withdrawn, since the assessee wants to settle the matter under Direct Taxes Vivad Se Vishwas Act, 2020. There are two Departmental appeals also, which are withdrawn.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 23<sup>rd</sup> day of March, 2021.

**Sd/-**  
**(Chandra Poojari)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(George George K)**  
**JUDICIAL MEMBER**

Bangalore; Dated : 23<sup>rd</sup> March, 2021.  
Devadas G\*

Copy to :

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

Asst.Registrar/ITAT, Bangalore