

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'I-2' : NEW DELHI)
BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER
and
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

(THROUGH VIDEO CONFERENCE)

**ITA (TP) No.181/BANG./2015
(ASSESSMENT YEAR : 2011-12)**

M/s. LG CNS India Private Ltd., vs. DCIT, Circle 11 (5),
Embassy Tech Square, 6th Floor, Bangalore.
Marathahali, Sarjapur Outer Ring Road,
Bangalore – 560 103.
(PAN : AAACL9956B)

**ITA (TP) No.530/BANG./2015
(ASSESSMENT YEAR : 2010-11)**

M/s. LG CNS India Private Ltd., vs. DCIT, Circle 4(1)(1),
Embassy Tech Square, 6th Floor, Bangalore.
Marathahali, Sarjapur Outer Ring Road,
Bangalore – 560 103.
(PAN : AAACL9956B)

**ITA (TP) No.300/BANG./2015
(ASSESSMENT YEAR : 2011-12)**

DCIT, Circle 4(1)(1), vs. M/s. LG CNS India Private Ltd.,
Bangalore. Embassy Tech Square, 6th Floor,
Marathahali, Sarjapur Outer Ring Road,
Bangalore – 560 103.
(PAN : AAACL9956B)

**ITA (TP) No.510/BANG./2015
(ASSESSMENT YEAR : 2010-11)**

DCIT, Circle 4(1)(1), vs. M/s. LG CNS India Private Ltd.,
Bangalore. Embassy Tech Square, 6th Floor,
Marathahali, Sarjapur Outer Ring Road,
Bangalore – 560 103.
(PAN : AAACL9956B)
(APPELLANT) (RESPONDENT)

ASSESSEE BY : Shri S. Chakarbarty, Advocate
REVENUE BY : Shri Ashish Kumar, CIT DR

Date of Hearing : 16.02.2021
Date of Order : 16.02.2021

ORDER

PER BENCH :

Appellant, M/s. LG CNS India Pvt. Ltd. (hereinafter referred to as 'the assessee'), by filing the present appeals, sought to set aside the impugned orders dated 16.12.2014 (ITA (TP) No.181/Bang./2015) passed by the Commissioner of Income-tax (Appeals)-4, Bangalore qua the assessment year 2011-12 and dated 29.01.2015 (ITA (TP) No.530/Bang./2015) passed by the Assessing Officer qua the assessment year 2010-11.

2. Appellant, DCIT, Circle 4 (1)(1), New Delhi (hereinafter referred to as 'the Revenue'), by filing the present appeals, sought to set aside the impugned orders dated 16.12.2014 (ITA (TP) No.300/Bang./2015) passed by the Commissioner of Income-tax (Appeals)-4, Bangalore qua the assessment year 2011-12; and dated 29.01.2015 (ITA (TP) No.510/Bang./2015) passed by the Assessing Officer qua the assessment year 2010-11.

3. Ld. Counsel for the assessee filed an application seeking withdrawal of the appeals on the ground that the assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the “Vivad Se Vishwas Scheme, 2020” and has filed necessary Forms 1 & 2 with the Tax Department, which was accepted and processed vide Form 3 issued by the Tax Department.

3. Keeping in view the aforesaid facts, present appeals are hereby dismissed with liberty to get it restored by the assessee in case dispute is not settled as per scheme. The Revenue has no objection with regard to the aforesaid caveat. Consequently, all the appeals filed by the assessee as well as Revenue are hereby dismissed.

Order pronounced in open court on this 16th day of February, 2021 after the conclusion of the virtual hearing.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Dated the 16TH day of February, 2021
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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A).
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.