

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

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER
AND
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

ITA No.2095/Bang/2017
Assessment Year : 2011-12

Deputy Commissioner of Income-tax Circle 3(1)(1) Bangalore	Vs.	M/s. Intel Mobile Communications India Pvt. Ltd. Level-7, Navigator Building ITPL Whitefield Road Bangalore 560 066 PAN NO : AAFCM1216L
APPELLANT		RESPONDENT

IT(TP)A Nos.2204&2205/Bang/2017
Assessment Year : 2012-13 & 2011-12 respectively

M/s. Intel Mobile Communications India Pvt. Ltd. Level-7, Navigator Building ITPL Whitefield Road Bangalore 560 066	Vs.	Deputy Commissioner of Income-tax Circle 3(1)(1) Bangalore
APPELLANT		RESPONDENT

Appellant by	:	Ms. Neera Malhotra, D.R.
Respondent by	:	Shri K.R. Vasudevan, A.R.

Date of Hearing	:	20.04.2021
Date of Pronouncement	:	20.04.2021

O R D E R

PER B.R. BASKARAN, ACCOUNTANT MEMBER:

The revenue has filed appeal for assessment year 2011-12 and the assessee has filed appeals for assessment years 2011-12 & 2012-13 against the orders passed by Ld CIT(A)-3, Bengaluru.

2. The Ld A.R of the assessee furnished a letter stating that the assessee has opted to settle the issues contested by the assessee as well as the revenue for the above said years under Direct Taxes Vivad Se Vishwas Act, 2020 and accordingly has filed Form 1 and 2. The Ld A.R also submitted that the Bangalore bench of Tribunal is dismissing the appeals in such kind of cases giving liberty to seek recall of the order.

3. The Ld D.R, submitted that one of the appeals has been filed by the revenue and hence, if the appeal of the revenue is dismissed and if something goes wrong with the application filed by the assessee for settlement of disputes, then the revenue should be given liberty to file application seeking recall of the order. The Ld D.R further submitted that the assessee should be directed to intimate the AO about the results of the application filed by it and if they do not go through as desired by the assessee, then the assessee should persuade the AO to file necessary applications seeking recall of this order within the statutory time limit prescribed under the Act.

4. We heard the parties and perused the record. Since the assessee has already filed application under VSVS Act for the year under consideration, we are of the view that no purpose would be served in keeping these appeals pending, since the same has to be withdrawn

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by the assessee/revenue once the dispute is settled under the above said Act. Accordingly, we dismiss all the three appeals before us.

5. However, we find merit in the submissions made by Ld D.R. Since the appeal filed by the revenue is dismissed by us at the instance of the assessee, we direct the assessee to persuade the AO to file necessary applications for recall of this order in accordance with law within the statutory time period, if something goes wrong in respect of applications filed by the assessee under VSVS Act.

6. In the result, both the appeals of the assessee and the appeal of the revenue are dismissed.

Order pronounced in the open court on 20th Apr, 2021

Sd/-
(George George K.)
Judicial Member

Sd/-
(B.R. Baskaran)
Accountant Member

Bangalore,
Dated 20th Apr, 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.