

## आयकर अपीलीय अधिकरण "I" न्यायपीठ मुंबई में।

**IN THE INCOME TAX APPELLATE TRIBUNAL "I" BENCH, MUMBAI**

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एम. बालगणेश, लेखा सदस्य के समक्ष ।

BEFORE SRI MAHAVIR SINGH, VP AND SRI M. BALAGANESH, AM

आयकर अपील सं./ ITA No. 2382/Mum/2006  
(निर्धारण वर्ष / Assessment Year 1997-98)

आयकर अपील सं./ ITA No. 2383/Mum/2006  
(निर्धारण वर्ष / Assessment Year 1998-99)

आयकर अपील सं./ ITA No. 2384/Mum/2006  
(निर्धारण वर्ष / Assessment Year 1999-2000)

M/s DHL Operations B.V., The Netherlands C/o RSM & Co Ambit RSM House, 449, Senapati Bapat Marg, Lower Parel, Mumbai-400 013	बनाम/ Vs.	The Dy. Director of Income tax (International Taxation) - 1(2), Scindia House, Mumbai
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)
स्थायी लेखा सं./PAN No. AAACD7306H		

आयकर अपील सं./ ITA No. 2522/Mum/2006  
(निर्धारण वर्ष / Assessment Year 1997-98)

आयकर अपील सं./ ITA No. 2523/Mum/2006  
(निर्धारण वर्ष / Assessment Year 1998-99)

आयकर अपील सं./ ITA No. 2524/Mum/2006  
(निर्धारण वर्ष / Assessment Year 1999-2000)

Jt. DIT (OSD)-(IT)-Rg.1, R.No. 117, 1 <sup>st</sup> Floor, Scindia House, Ballard Estate, Mumbai-400 038	बनाम/ Vs.	M/s DHL Operations B.V., The Netherlands C/o RSM & Co Ambit RSM House, 449, Senapati Bapat Marg, Lower Parel, Mumbai-400 013
(अपीलार्थी / Appellant)		(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by	:	Shri Madhur Agarwal, AR
प्रत्यर्थी की ओर से/ Respondent by	:	Shri S.S. Iyanger, DR

सुनवाई की तारीख / Date of hearing:	08.04.2021
घोषणा की तारीख / Date of pronouncement:	08.04.2021

### **आदेश / ORDER**

महावीर सिंह, उपाध्यक्ष के द्वारा /

**PER MAHAVIR SINGH, VP:**

These Cross appeal are directed against the orders of Commissioner of Income Tax (Appeals)-XXXI, Mumbai [in short 'the CIT(A)'] for the AY 1997-98 to 1999-2000.

2. The registry placed on record Form No.3 issued by appropriate authority to the assessee. Upon perusal, it transpires that the assessee has opted for settlement of dispute under Direct Tax *Vivad Se Vishwas Scheme (VVS Scheme), 2020* for the year under consideration. The Ld. DR submitted that the appeal may be dismissed.

3. In view of foregoing, the appeal stand dismissed as withdrawn with a liberty to assessee to seek restoration of the appeal in case the aforesaid declaration filed under the scheme is not accepted, for whatever reasons.

4. In the result, the above appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 08.04.2021.

Sd/-

(एम. बालगणेश / M. BALAGANESH)

(लेखा सदस्य / ACCOUNTANT MEMBER)

Sd/-

(महावीर सिंह /MAHAVIR SINGH)

(उपाध्यक्ष / VICE PRESIDENT)

मुंबई, दिनांक/ Mumbai, Dated: 08.04.2021

सुदीप सरकार, व. निजी सचिव/ Sudip Sarkar, Sr.PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /  
DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Asstt. Registrar)

आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**