

**IN THE INCOME TAX APPELLATE TRIBUNAL
VISAKHAPATNAM BENCH, VISAKHAPATNAM**
(Through web-based video conferencing platform)

**BEFORE SHRI N.K. CHOUDHRY, HON'BLE JUDICIAL MEMBER &
SHRI D.S. SUNDER SINGH, HON'BLE ACCOUNTANT MEMBER**

**I.T.A. No. 455/VIZ/2019
(Asst. Year : 2009-10)**

DCIT, Circle-1(1),
Visakhapatnam.

vs. M/s. Cambridge System
(India) Pvt. Ltd., Unit No.30,
SDF-1 Building, VSEZ
Duvvada, Visakhapatnam.

(Appellant)

PAN No. AABCC 7539 C
(Respondent)

**C.O.No. 125/VIZ/2019
(Arising out of I.T.A. No. 455/VIZ/2019)
(Asst. Year : 2009-10)**

M/s. Cambridge System
(India) Pvt. Ltd., Unit No.30,
SDF-1 Building, VSEZ
Duvvada, Visakhapatnam.

vs. DCIT, Circle-1(1),
Visakhapatnam.

PAN No. AABCC 7539 C
(Applicant)

(Respondent)

Assessee by : Shri C.Subrahmanyam, FCA

Department by : Smt. Suman Malik, Sr.DR

Date of hearing : 29/04/2021.

Date of pronouncement : 05/05/2021.

ORDER

PER D.S. SUNDER SINGH, ACCOUNTANT MEMBER:

This appeal has been preferred by the Revenue and the cross objection preferred by the assessee against the order dated

26/02/2019 impugned herein passed by the Id.Commissioner of Income Tax (Appeals)-9 [for short, "Id.Commissioner"], Hyderabad u/sec. 250(6) of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for the A.Y. 2009-10.

2. The assessee has preferred an application under consideration dated 15/04/2021 for dismissal of the Revenue's appeal.

3. During the course of hearing, Id.AR has submitted that since the assessee has availed the immunity scheme i.e. Vivad Se Vishwas under the Direct Tax Vivad se Vishwas Act, 2020 and the Income Tax Department has issued Form No.3, dated 12/04/2021 in response to the application filed by the assessee under the scheme, therefore appeal of the Revenue may be dismissed and also requested to withdrawn the cross objection of the assessee.

4. The Ld. DR raised no objection, if the appeal of the Revenue is allowed to be dismissed as withdrawn with liberty to seek recall of the order in case any unforeseen circumstances would arise in future and also no raised objection for withdrawal of the cross objection.

5. Having heard both the parties and perused the application for dismissal of the appeal and Form No.3 (Copy already on record) issued by the Department. Considering the facts and circumstances of the case, the appeal of the Revenue is liable to be dismissed with liberty to seek recall of the order as prayed for in accordance with law and the cross objection filed by the

assessee is also liable to be dismissed as withdrawn, hence ordered accordingly.

6. In the result, appeal of the Revenue and the cross objection of the assessee are dismissed.

Order Pronounced in open Court on this 05th day of May, 2021.

Sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

sd/-
(D.S.SUNDER SINGH)
ACCOUNTANT MEMBER

Dated: 05th May, 2021.

vr/-

Copy to:

- 1. The Assessee – M/s. Cambridge System (India) Pvt. Ltd., Unit No.30, SDF-1 Building, VSEZ Duvvada, Visakhapatnam.*
- 2. The Revenue – DCIT, Circle-1(1), Visakhapatnam.*
- 3. The Pr.CIT-1, Visakhapatnam.*
- 4. The CIT(A)-9, Hyderabad.*
- 5. The D.R., Visakhapatnam.*
- 6. Guard file.*

By order

(VUKKEM RAMBABU)
Sr. Private Secretary,
ITAT, Visakhapatnam.