

THE INCOME TAX APPELLATE TRIBUNAL  
"K" Bench, Mumbai  
Shri Shamim Yahya (AM) & Shri Pavan Kumar Gadale (JM)

I.T.A. No. 7514/Mum/2016 (Assessment Year 2012-13)

Megger India Pvt.Ltd. 211, Crystal Paradise Veera Desai Road Andheri(W) Mumbai-400 053  PAN : AAFCM9884N (Appellant)	Vs.	DCIT-10(2)(2) Aaykar Bhawan 2 <sup>nd</sup> Floor Mumbai-400 020  (Respondent)
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Assessee by	Shri Satish Mody
Department by	Shri Sushil Kumar Mishra
Date of Hearing	01.07.2021
Date of Pronouncement	05 .07.2021

ORDER

Per Shamim Yahya (AM) :-

This appeal by the assessee is directed against the order of the Assessing Officer passed under section 143(3) r.w.s. 144C(1) of Income Tax Act, 1961 (hereinafter "the Act") dated 08.03.2016 for assessment year 2012-13 passed pursuant to the direction of the Dispute Resolution Panel (DRP)-3, Mumbai dated 7/11/2016.

2. The grounds of appeal read as under :

- 1) The Learned Dy. Commissioner of Income-tax - (HQ), DRP-3, WZ, Mumbai has erred in facts and in law in confirming the Assessing Officer's proposing the arm's length price for international transaction in respect of availing of intra-group services, i.e. Administrative and Managerial Services by the Appellant from its Associated Enterprises (AE) at Rs. NIL as against the sum of Rs. 71,67,0377- determined by the Appellant and thereby proposing an adjustment of Rs. 71,67,0377-.
- 2) The Learned Dy. Commissioner of Income-tax - (HQ), DRP-3, WZ, Mumbai has erred in confirming that no tangible or direct benefit was derived by the Appellant from receipt of the intra-group services and that the Appellant failed to furnish

adequate evidences to demonstrate that the services were actually rendered by the AE, not appreciating the details, explanations and evidences submitted by the Appellant.

3. At the outset, in this case Ld. Counsel of the assessee submitted that he shall be withdrawing the appeal. Ld. Departmental Representative did not have any objection to this proposition.
4. Upon careful consideration, we have granted permission to withdraw the appeal. Accordingly, this appeal is dismissed as withdrawn.
5. In the result, this appeal is dismissed as withdrawn.

Pronounced in the open court on 05.07.2021

Sd/-  
( PAVAN KUMAR GADALE)  
JUDICIAL MEMBER

Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER

Mumbai; Dated : 05/07/2021

Sr.PS. Thirumalesh

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT
5. DR, ITAT, Mumbai
6. Guard File.

//True Copy//

BY ORDER,

(Assistant Registrar)  
ITAT, Mumbai