

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'D', NEW DELHI**

Before Sh. Amit Shukla, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

(Through Video Conferencing)

ITA No. 4724/Del/2017 : Asstt. Year : 2014-15

BBC World Distribution Ltd., Naveen Jhunjhunwala C/o BBC Global News India Pvt. Ltd., Unit No. 301, Third Floor, Southern Park, Plot No. D-2, Saket District Centre, New Delhi-110017	Vs	DCIT, Circle-1(1)(2), Intl. Taxation, New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AACCB7999Q		

Assessee by : Sh. Siddhesh Chougule, Adv.

Revenue by : Sh. Umesh Takyar, Sr. DR

Date of Hearing: 06.07.2021

Date of Pronouncement: 06.07.2021

ORDER

Per Amit Shukla, Judicial Member:

The present appeal has been filed by the assessee against the order passed by the AO u/s 144C(13)/143(3) dated 26.05.2017.

2. During the course of hearing, the Id. Counsel of the assessee submitted that he has the instruction to withdraw this appeal and gave in writing as under:

"Respected Members,

This is in connection with the appeal filed by the Appellant originally before the 'A' Bench of the ITAT for

assessment year 2014-15. In this regard, the Appellant wishes to submit, as under:

The Appellant is a company incorporated under the applicable laws of United Kingdom ('UK'). The Appellant has been granted by BBC Global News Ltd. ('earlier known as BBC World Ltd. / BBC World News Ltd.' / 'BBCGN'), the global distribution rights of the BBC World News Channel ('the Channel'). The Channel is an international 24 hour standard news and information channel and is owned by BBCGN. The Appellant is a tax resident of UK within the meaning of Article 4 of the Double Taxation Avoidance Agreement entered between India and the UK ('the DTAA') and is eligible to be governed by provisions of the DTAA to the extent same are more beneficial vis-à-vis provisions of the Income Tax Act, 1961 ('the Act').

It is submitted that the Appellant had earlier invoked provisions of Article 27 - Mutual Agreement Procedure ('MAP') of the DTAA and filed an application in this regard with the Competent Authority of UK on 16 February 2018.

It is respectfully submitted that a resolution under MAP has been arrived at with respect to the assessment of income of the Appellant, as per the provisions of section 90 of the Act read with article 27 of DTAA. The copy of resolution under MAP, dated 14 November 2019 issued by Deputy Commissioner of Income-tax., International Taxation, Circle 1(1)(2), New Delhi ['Ld. AO'] is enclosed for your kind reference and record (enclosed as Annexure – A).

It is submitted that the enclosed resolution has been accepted by the Appellant and a confirmation has been filed with the office of the Ld. AO, The copy of said letter filed by the Appellant has been enclosed for your kind reference and record (enclosed as Annexure - B).

In this backdrop, the Appellant wishes to withdraw its appeal no. 4724/ Del/2017 filed for assessment year 2014-15, which is presently pending for hearing before your Honours.

We request your Honours to kindly take the above on record and oblige.

Should your Honours require any further information/clarifications, the Appellant shall be pleased to provide the same.

Thanking you.

*Yours sincerely,
Sd/-
Authorized Signatory*

3. The Id. DR did not object if the appeal is dismissed as withdrawn.

4. In view of the above, the appeal of the assessee is dismissed as withdrawn.

5. In the result, the appeal filed by the assessee is dismissed.

Order Pronounced in the Open Court on 06/07/2021.

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 06/07/2021

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

(Amit Shukla)
Judicial Member

ASSISTANT REGISTRAR