

आयकर अपीलीय अधिकरण “के” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“K” BENCH, MUMBAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लक्ष्मणसदस्य कासमक्ष।
BEFORE HON’BLE SHRI MAHAVIR SINGH, VP AND
HON’BLE SHRI MANOJ KUMAR AGGARWAL, AM
(Hearing Through Video Conferencing Mode)

1. आयकर अपील सं./ I.T.A. No.2614/Mum/2017
(निर्धारण वर्ष / Assessment Year: 2010-11)

M/s Accenture Solutions Pvt. Ltd. Plant No.3, Godrej & Boyce Complex Phirojshah Nagar, Vikhroli West Off LBS Marg, Mumbai- 400 079	बनाम/ Vs.	DCIT-Circle – 3(2) 121 Mahatma Gandhi Road, Nungambakkam, Chennai-600 034
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No. AAACH-3235-M		
(पीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	Shri Hiten Chande, Ld. AR
Revenue by	:	Shri Sunil Deshpande Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	20/07/2021
घोषणा की तारीख / Date of Pronouncement	:	20/07/2021

आदेश / O R D E R

Manoj Kumar Aggarwal (Accountant Member)

1. The Ld. AR placed on record a letter dated 19/07/2021 and submitted that the assessee wishes to withdraw the appeal. The letter read as under: -

Sub: Request for withdrawal of appeal filed with the Mumbai bench, of the Hon'ble Income Tax Appellate Tribunal ('ITAT')

We refer to the captioned appeal filed before the Mumbai bench of Hon'ble ITAT for AY 2010-11. In this regard, on behalf of and under instructions from the client, we wish to submit as under:

The company, Zenta Knowledge Services Pvt Ltd ('ZKSPL') earlier had its registered office at 431, Spencer Plaza, Phase III, 769, Anna Salai in Chennai.

Thereafter, ZKSPL amalgamated with Accenture Services Pvt Ltd ('ASPL') by order of Madras High Court dated 29 June 2012 w.e.f. 1 April 2012, which was amalgamated with Accenture Solutions Pvt Ltd ('ASOL') w.e.f. 1 December 2016 vide order dated 20 October 2016 passed by Hon'ble Bombay High Court.

The assessee had filed an appeal before the Hon'ble Chennai ITAT for AY 2010-11 against the order dated 20 February 2015 passed by the learned AO.

The Hon'ble ITAT vide its order dated 14 September 2016 had dismissed the appeal filed by the assessee on the basis that the appeal filed by the Assessee was filed in the name of ZKSPL and, therefore not maintainable under section 253 of the Act. A copy of the Chennai ITAT order is enclosed as **Annexure 1**.

Assessee had filed a fresh appeal in the name of ASOL, before your Honours in Mumbai, given that ASOL's registered office is in Mumbai and had also filed a application before the Hon'ble Madras High Court pleading the court to restore the original appeal to Hon'ble Tribunal to decide on merits. The Hon'ble Madras High Court vide its order dated 29 July 2020 accepted the Assessee's plea to set aside the order passed by the Chennai Tribunal and restore the original appeal. A copy of the Hon'ble Madras High Court order is enclosed as **Annexure 2**.

In light of the above facts, given that the original appeal has been restored, the Assessee wishes to file this application for withdrawal of this appeal.

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

2. The Ld. DR did not object to the withdrawal of the appeal. Keeping in view the submission made by Ld. AR, we allow the assessee to withdraw the appeal.
3. The appeal stands dismissed as withdrawn.

Order pronounced on 20th July, 2021.

Sd/-

(Mahavir Singh)

उपाध्यक्ष / **Vice President**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 20/07/2021
Sr.PS, Dhananjay /Sr.PS, Jaisy Varghese

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai.