

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A': NEW DELHI
(Through Video Conferencing)**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

ITA No.9288/Del/2019

Assessment Year : 2014-15

M/s Oracle America Inc., 2711, Centreville Road, Suite 400, City of Willington, 19808, Country of Casstle, USA-999999 PAN-AABCO8080C	Vs.	The DCIT (Intl Txn), Circle-2(2)(2), New Delhi
(Appellant)		(Respondent)

ITA No.9346/Del/2019

Assessment Year : 2014-15

The DCIT (Intl Txn), Circle-2(2)(2), New Delhi	Vs.	M/s Oracle America Inc., 2711, Centreville Road, Suite 400, City of Willington, 19808, Country of Casstle, USA-999999 PAN-AABCO8080C
(Appellant)		(Respondent)

Appellant by : None

Respondent by : Sh. M. Baranwal, Sr. DR

Date of hearing : **16.07.2021**

Date of pronouncement : **16.07.2021**

ORDER**PER G.S. PANNU, VP :**

These cross appeals by the assessee as well as by the Revenue for the assessment year 2014-15 are directed against the order of learned CIT(A)-43, New Delhi, dated 30.09.2019.

2. None appeared on behalf of the assessee at the time of Virtual Hearing before us. However, the Assessee's Authorised Signatory vide letter dated 16.06.2021 has requested for withdrawal of the appeal filed by the assessee and dismissal of the appeal filed by the revenue and also stated that assessee has opted to settle the dispute relating to the tax arrears for the assessment year under consideration under the Vivad Se Vishwas Scheme, 2020. A certificate to this effect under Section 5(1) of The Direct Tax Vivad Se Vishwas Act, 2020 has also been filed in respect of both the appeals of the assessee and revenue issued by the Ld. CIT(IT), Delhi-2 on 13.2.2021 showing balance amount refundable after adjusting amount already paid, as per the Form.

3. Learned Senior DR has no objection.

4. In view of the above, we accept the request of the assessee's A.R. for dismissal of the Revenue's appeal and also accept the request for withdrawal of the appeal filed by the Assessee for the same assessment year i.e. 2014-15.

5. In the result, the appeal filed by the Revenue is dismissed having

become infructuous and Assessee's appeal is dismissed as withdrawn.

Above decision was pronounced on conclusion of Virtual Hearing on 16.07.2021.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Sd/-
(G.S. PANNU)
VICE PRESIDENT

SRB

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

By Order

Assistant Registrar