

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, PUNE

BEFORE SHRI R.S.SYAL, VP  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JM

I.T.A. No. 344/PUN/2021  
Assessment Year : 2016-17

M/s. NortonLifeLock India Pvt. Ltd.  
0-5 Floor, Wing 1, Cluster B Eon Free  
Trade Zone, MIDC, Knowledge Park,  
Survey No. 77, Kharadi, Pune-14.

Appellant

**PAN AAACV6015F**

**V/s.**

The Addl/Joint/Dy./Asstt. CIT/  
Income-tax Officer,  
National Faceless Assessment Centre (NaFAC),  
Delhi.

RESPONDENT

Assessee by : Shri Nikhil Muttha  
Revenue by : Shri Shivraj B. More

Date of Hearing : 15-02-2022  
Date of Pronouncement : 16-02-2022

**ORDER**

**PER PARTHA SARATHI CHAUDHURY, JM:**

This appeal preferred by the assessee emanates from the directions of the Ld. Dispute Resolution Panel (DRP), Panel-3, Mumbai dated 02-03-2021 passed u/s.144C(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for the assessment year 2016-17 on various grounds of appeal on record :

2. At the time of hearing, the Id. A.R. for the assessee has filed a letter dated 21-2-2022 stating as under:

*"This is with reference to the captioned appeal filed by NIPL with the Hon'ble Income Tax Appellate Tribunal ('Hon'ble ITA T) in respect of A Y 2016-17 on 26 August 2021. NIPL had filed the captioned appeal against the additions made by the Assessing officer on Transfer Pricing issues and Corporate Tax issues and the same is pending for adjudication with the Hon'ble ITAT.*

*NIPL had also filed an application for Advance Pricing Agreement ('APA') with the Central Board of Direct Taxes ('CBDT) in relation to international transactions of provision of software coding services and back-office support services (copy of the signed APA application is enclosed as Annexure 1). The same has reached a conclusion and NIPL has signed an agreement with CBDT on 24th November 2021. The Agreement is applicable to consecutive five years commencing from Financial Year ('FY') 2014-15 to FY 2018-19 (relevant to AY 2016-17 to AY 2019-20).*

*The grounds of appeals (Ground No.1 to 8 of the appeal filed) in the captioned appeal pertain to the adjustment made by the learned TPO towards the international transactions in respect of provision of software coding services and back-office support services and the same are the subject matter of the signed APA. Consequently, these grounds do not require any further adjudication by the Hon'ble ITAT. Hence, NIPL wishes to withdraw the Grounds No.1 to 8 pertaining to addition made on transfer pricing issues as aforesaid grounds have been settled through the APA between NIPL and the CBDT.*

*However, NIPL wishes to continue to agitate on additions made by AO on corporate tax issues. (covered by Ground No.9 and 10 of the appeal filed) and above request of NIPL for withdrawal for grounds of appeal pertaining to transfer pricing issues should not be construed as consent for withdrawal of entire appeal.*

*We request you to take the above on record and accede to our request. We shall be pleased to provide you with any further information/clarification that you require in this regard."*

2. It is seen that the assessee sought permission of this Tribunal for withdrawal of grounds No. 1 to 8 of appeal pertaining to transfer pricing issues. It has also been stated by the assessee that the assessee wishes to continue to agitate the additions made by the A.O on corporate tax issues (covered by ground No. 9 and 10 of the appeal on record). The Id. D.R. has conceded to the request of the assessee for withdrawal of Grounds No. 1 to 8 of grounds of appeal on record.

3. In view of the request made by the assessee, we permit the assessee to withdraw Grounds No. 1 to 8 of the appeal. The assessee is at liberty to agitate the grounds on the additions made by the A.O on corporate tax issues covered by grounds No. 9 and 10 of appeal as per the provisions of law.

5. In the result, the appeal of the assessee is **dismissed as withdrawn as indicated hereinabove.**

Order pronounced in the open Court on this 16<sup>th</sup> February 2022

**Sd/-**  
**(R.S.SYAL)**  
**VICE PRESIDENT**

**s/-**  
**(PARTHA SARATHI CHAUDHURY)**  
**JUDICIAL MEMBER**

Pune; Dated : 16<sup>th</sup> February 2022.  
Ankam

**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The Pr. CIT-5, Pune.
4. DR, ITAT, "C" Bench, Pune.
5. Guard File.

BY ORDER,

Sr. Private Secretary  
ITAT, Pune.

**/// TRUE COPY ///**

		Date	
1	Draft dictated on	15-02 2022	Sr.PS
2	Draft placed before author	16-02-2022	Sr.PS
3	Draft proposed and placed before the second Member		JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS
6	Kept for pronouncement on		Sr.PS
7	Date of uploading of order	17-02-2022	Sr.PS
8	File sent to Bench Clerk	17-02-2022	Sr.PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the A.R		
11	Date of dispatch of order		