

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I-1": NEW DELHI**

**BEFORE
SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 3816/Del/2017
Asstt. Year : 2005-06

Microsoft India (R&D) Pvt. Ltd. 807, New Delhi House, Barakhamba Road, New Delhi – 110 001 PAN AABCM6358F (Appellant)	Vs.	DCIT Circle-6(1) New Delhi. (Respondent)
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Assessee by:	Shri Nageswar Rao, Advocate Ms. Deepika Aggarwal, Advocate
Department by :	Shri Surender Pal, CIT- DR
Date of Hearing	04.05.2022
Date of pronouncement	04.05.2022

ORDER

PER ASTHA CHANDRA, JM

The appeal of the assessee is preferred against the order dated 14.12.2016 of Ld. Commissioner of Income Tax (Appeals)-44, New Delhi pertaining to the assessment year ("**AY**") 2005-06.

2. The Ld. AR for the assessee, vide letter dated 13.04.2022 has requested for withdrawal of the appeal on the ground that the assessee's associated enterprise ("**AE**") in the United States of America ("**USA**"),

namely Microsoft Corporation had filed an application under Mutual Agreement Procedure (“MAP”) before USA Competent Authority to resolve the dispute relating to determination of arm’s length price for the transfer pricing adjustment made in the assessment order dated 17.11.2008 under Article 27 of India-USA Double Tax Avoidance Agreement . The assessee has received a copy of the communication issued by the Indian Competent Authority on 04.04.2022 informing the assessee about the resolution under MAP proceedings for the A.Y 2005-06. The MAP resolution has specified relief to be granted on account of transfer pricing adjustments in relation to the assessee’s AE i.e Microsoft Corporation. Since the assessee has opted for acceptance of the aforesaid MAP resolution, the assessee wishes to withdraw all the grounds of appeal raised in the captioned appeal (ITA No. 3816/Del/2017) for A.Y 2005-06.

3. Ld. CIT(DR) has no objection for withdrawal of the appeal.

4. In view of the above, we accept the request of the assessee for withdrawal of the appeal. Consequently, the appeal is dismissed as withdrawn.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court at time of hearing on 4th May, 2022.

sd/-

sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

(ASTHA CHANDRA)
JUDICIAL MEMBER

Dated: 04/05/2022

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)

5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
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Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	