

IN THE INCOME TAX APPELLATE TRIBUNAL  
"K" BENCH, MUMBAI

SHRI B.R. BASKARAN, ACCOUNTANT MEMBER  
SHRI RAHUL CHAUDHARY, JUDICIAL MEMBER

ITA No. 2215/MUM/2014  
(ASSESSMENT YEAR: 2005-06)

BP India Services Private Limited,  
Technopolis Knowledge Park,  
Mahakali Caves Road, Chakala,  
Andheri (East), Mumbai - 400093  
[PAN: AACCB2030Q]

..... Appellant

Vs

Joint Commissioner of Income Tax  
(OSD), 8(1), Mumbai,  
Aaykar Bhavan, Mumbai - 400020

..... Respondent

Appearances

For the Appellant/ Assessee : Shri Amol Mahajan  
For the Respondent/Department : Shri Samruddhi D Hande

Date of conclusion of hearing : 20.06.2022  
Date of pronouncement of order : 22.06.2022

**ORDER**

**Per Rahul Chaudhary, Judicial Member:**

1. By way of the present appeal the Appellant/Assessee has challenged the order, dated 22.01.2014, passed by the Ld. Commissioner of Income Tax (Appeals)-15, Mumbai [hereinafter referred to as 'the CIT(A)'] in appeal [CIT(A)-15/Curr.129/13-14], for the Assessment Year 2005-06, whereby the Ld. CIT(A) had dismissed the appeal filed by the Appellant against the penalty order, dated 21.03.2012, passed under section 271(1)(c) of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'].

2. Ld. Authorised Representative for the Appellant appearing before us submitted that the quantum appeal for the Assessment Year 2005-06 has been settled under the provisions of Direct Tax Vivad Se Vishwas Act, 2020 (hereinafter referred to as 'the DTVSV Act'). In this regard, the Ld. Authorised Representative for the Appellant placed on record (a) declaration and undertaking in Form 1 wherein disclosure was made about the present appeal pertaining to levy of penalty under Section 271(1)(c) of the Act, (b) certificate in Form 3 issued under Section 5(1) of the DTVSV Act [Acknowledgement No. 999143970040121] and (c) order of full and final settlement of tax arrears under Section 5(2) read with Section 6 of the DTVSV Act in Form 5 [Acknowledgement No. 847851751181121] which clearly provides that, inter alia the Appellant has been granted immunity from imposition of penalty in terms of Section 6 of the DTVSV Act. In view of the aforesaid, the Ld. Authorised Representative for the Appellant requested for the withdrawal of the present appeal. The learned Departmental Representative did not have any objections to the aforesaid request.
3. In view of the above, the present appeal is dismissed as withdrawn.

Order pronounced on 22.06.2022.

*Sd/-*  
( B.R. Baskaran)  
Accountant Member

*Sd/-*  
(Rahul Chaudhary)  
Judicial Member

मुंबई Mumbai; दिनांक Dated : 22.06.2022  
*Alindra, PS*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,  
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार /(Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai