

**IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH : BANGALORE**

**BEFORE SMT. BEENA PILLAI, JUDICIAL MEMBER AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

IT(TP)A No.2906/Bang/2017
Assessment Year : 2013-14

Concentrix Technologies (India) Pvt. Ltd., 17/9C, 17/4C Maruthi Chambers, Hosur Road, Rupena Agrahara, Bangalore-560 068. PAN : AAGCM 8538 E	Vs.	The Income Tax Officer, Ward-2(1)(2), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Smt. Manasa, Advocate
Revenue by	:	Dr. Manjunath Karkihalli, CIT (DR)

Date of hearing	:	13.07.2022
Date of Pronouncement	:	.07.2022

ORDER

Per Laxmi Prasad Sahu, Accountant Member :-

This is an appeal by the assessee passed against order of AO u/s 143(3) of the Income-tax Act 1961 (the Act), Bangalore dated 21.11.2016. for the assessment years 2013-14.

2. The assessee has taken as many as 11 ground, out of which ground No.1 to 7 relates to transfer pricing matter. In regard to transfer pricing matter, the assessee is filed an application for withdrawal of transfer pricing issues which is as under:-

"This is with reference to the subject appeal filed by the Appellant with the Hon'ble Income Tax Appellate Tribunal ('Hon'ble ITAT" or "Hon'ble Tribunal") in respect of AY 2013-14 (Copy of the

acknowledgment of the appeal filed has been enclosed as Annexure I). In this regard, the Appellant would like to submit that it has entered into a Unilateral Advance Pricing Agreement ("UAPA") with the Central Board of Direct Taxes (CBDT") on 22 March 2022 (Copy of the agreement has been enclosed as Annexure 2).

1. The term of the APA

The UAPA is applicable to consecutive four years commencing from previous year 2016-17 to previous year 2019-20 (relevant to AY 2017-18 to 2020-21) with four rollback years commencing from previous year 2012-13 to previous year 2015-16 (relevant to AY 2013-14 to 2016-17) (hereinafter referred to as "Rollback Years") for the following international transactions entered with the Associated Enterprises ("AE5").

i. Provision of Information Technology enabled services ("ITeS") to AEs;

ii. Provision of Management Support services ("MSS") to AEs;

iii. Availing of Management Support services ("MSS") from AEs;

iv. Reimbursement of expenses to AEs;

V. Recovery of expenses from AEs; and

vi. Related Receivables and payables

2. Procedure for giving effect to roll back provision

As per the Rule 1 ORA of the Income-tax Rules, 1962 ("the Rules") wherein procedure of giving

Coicentrix Technologies (India) Private Limited

Registered Address: 2nd Floor, Millennium Towers, ITPL Rad.rookefields, Bengaluru —560 037, Karnataka. India 91 8041096000•91 8041179888(fax) effect to rollback has been provided, reads as under:

"(4) if any appeal filed by the applicant is pending before the Commissioner(Appeals), Appellate Tribunal or the High Court for a roll back year, on the issue which is subject matter of the rollback provision for that year, the said appeal to the extent of the subject covered under the agreement shall be withdrawn by the applicant before furnishing the modified return for the said year."

The Appellant would like to submit that the subject AY i.e. AY 2013-14, which is under dispute before the Hon'ble Tribunal, is covered under the APA rollback provision. Therefore, in view of Rule IORA(4), to give effect to the APA, the Appellant would like to withdraw the appeal filed in respect of the transfer pricing adjustment pertaining to the Provision of ITeSto AEs for AY 2013-14 which is settled through the UAPA.

3. Request

We request the Hon'ble Tribunal to permit us to withdraw Grounds of appeal No 2 to 7 of the aforementioned appeal for AY 2013-14 as they pertain to transfer pricing issue covered under the UAPA. However, we

wish to continue our appeal on the grounds 8 to 11 which do not pertain to transfer pricing matter covered under the UAPA.

We shall be pleased to provide you with any further information/clarification that you may require in this regard.”

3. The Id.DR has no objection in withdrawal of transfer pricing matter by the assessee.
4. After hearing both the sides and considering the application filed by the assessee cited supra, we dismiss the ground No.1 to 7 as withdrawn.
5. In respect of ground No.8, the Id.AR of the assessee submitted that the AO has not granted TDS credit of Rs.1,29,12,881/- as against the amount of Rs.1,29,21,421/-, which the assessee had rightly claimed in the revised return of income and during the course of proceedings before DRP the Hon'le DRP had clearly directed the AO that after verifying the facts allow the TDS credit. Considering the prayer of the assessee, we also direct to the AO to follow the direction of the DRP in per para 2.24 of the his order dated 21/11/2016 for the impugned asst. year.
6. Accordingly, this ground is allowed for the statistical purposes.
7. Ground 9 – 10 is consequential in nature.

8. In the result, the appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in court on 20th day of July, 2022

Sd/-

Sd/-

(BEENA PILLAI)
Judicial Member

(LAXMI PRASAD SAHU)
Accountant Member

Bangalore,
Dated, 20th July, 2022
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore

1. Date of Dictation
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2. Date on which the typed draft is placed
before the dictating Member
3. Date on which the approved draft comes to Sr.P.S
.....
4. Date on which the fair order is placed
before the dictating Member
5. Date on which the fair order comes back to the Sr.
P.S.
6. Date of uploading the order on
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8. Date on which the file goes to the Bench Clerk
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10. Date on which the file goes to the Head Clerk
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11. The date on which the file goes to the Assistant
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12. The date on which the file goes to dispatch section
for dispatch of the Tribunal Order
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13. Date of Despatch of Order.
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