

**IN THE INCOME TAX APPELLATE TRIBUNAL
“A” BENCH : BANGALORE**

**BEFORE SHRI N. V. VASUDEVAN, VICE PRESIDENT AND
SHRI.CHANDRA POOJARI, ACCOUNTANT MEMBER**

IT(TP)A Nos. and Assessment Year	Appellant	Respondent
2593/Bang/2019 2015-16	M/s. TE Connectivity India Private Limited, TE Park, 22B, Doddenakundi Corporation, 2 nd Phase, Industrial Area, Whitefield Road, Bengaluru – 560 048. PAN: AABCT 7374 C	ACIT, Circle – 2, Large Taxpayer Unit, Bengaluru
372/Bang/2021 2016-17	-do-	-do-
200/Bang/2022 2017-18	-do-	DCIT, LTU, Circle – 2, Bengaluru.
716/Bang/2022 2018-19	-do-	ACIT, Circle – 7(1)(1), Bengaluru.

Assessee by	:	Shri Sriram Seshadri, Advocate
Revenue by	:	Shri Sumer Singh Meena, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	21.09.2022
Date of Pronouncement	:	23.09.2022

ORDER

Per N. V. Vasudevan, Vice President :

These are 4 appeals by the assessee against the following final Orders of Assessments :

- i. Assessment Year 2015-16 – Final Order of Assessment dated 25.10.2019 passed by the ACIT, LTU, Circle – 2, Bengaluru, under

section 143(3) r.w.s. 144C(13) of the Income Tax Act, 1961 (hereinafter called 'the Act').

ii. Assessment Year 2016-17 – Final Order of Assessment dated 31.05.2021 passed by National Faceless Assessment Centre, Delhi, under section 143(3) r.w.s. 144C(13) read with section 144B of the Act.

iii. Assessment Year 2017-18 – Final Order of Assessment dated 28.01.2022 passed by National Faceless Assessment Centre, Delhi, under section 143(3) r.w.s. 144C(13) read with section 144B of the Act.

iv. Assessment Year 2018-19 – Final Order of Assessment dated 30.06.2022 passed by ACIT, Circle – 7(1)(1), Bengaluru, under section 143(3) r.w.s. 144C(13) of the Act.

2. Since common issues arise for consideration in all these appeals, they were heard together and we deem it convenient to pass consolidated order.

3. The factual background in all these appeals needs to be first set out. The assessee is engaged, inter-alia, in the business of manufacture of connectors & cable interconnects and fibre optic cable interconnects; trading of AMP Netconnect cables, and providing back office services, engineering design services and sourcing services as a contract service provider to the Group. The transaction of providing services to the group companies was an international transaction with an associated enterprise (AE) and in terms of Sec.92 of the Act, income from international