

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHIBENCH 'I', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member**

**Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 2597/Del/2018 : Asstt. Year : 2012-13**

DCIT, Circle-1(2), New Delhi-110002	Vs	Afflias India P. Ltd., 308 & 309, Elegance Tower, Plot No. 8, Non-Hierachial Tower, Jasola, New Delhi-110017
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAFCA0329L</b>		

**Assessee by : Ms. Shubhangi Arora, AR  
Revenue by : Sh. S. N. Pandey, Sr. DR**

<b>Date of Hearing: 15.11.2022</b>	<b>Date of Pronouncement: 16.11.2022</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the Revenue against the order of Id. CIT(A)-44, New Delhi dated 31.01.2018.

- Addition of Rs.1,45,00,998/- has been made on account of adjustment of ALP by the Assessing Officer.
- Aggrieved, the assessee filed appeal before the Id. CIT(A).
- The Id. CIT(A) confirmed the order of the AO.
- Aggrieved with the order of the Id. CIT(A), the assessee filed appeal before the Tribunal vide appeal No. 2710/Del/2008 and also an appeal has been filed by the Revenue vide appeal No. 2597/Del/2018 disputing the relief given on account of comparables.

- The assessee has opted for Vivad-Se-Viswas Act and reduced carry forward of unabsorbed losses and an unabsorbed depreciation.
- The Form 5 has been issued by Id. PCIT, Delhi-1 on 05.02.2021.
- The appeal of the assessee in ITA No. 2710/Del/2008 has been dismissed as withdrawn by the ITAT vide order dated 20.01.2021.
- In view of the above, the appeal of the Revenue before us is liable to be dismissed owing to settlement of the entire addition under the Vivad-se-Viswas Scheme.
- Further, the tax effect of the case is Rs.44,80,080/- on the ALP adjustment of Rs.1,45,00,998/-, hence as per the CBDT Circular No. 17/2019 dated 08/08/2019 dealing with appeals of Revenue, the present appeal is liable to be dismissed.

2. In the result, the appeal of the Revenue is dismissed.  
Order Pronounced in the Open Court on 16/11/2022.

Sd/-

**(Yogesh Kumar US)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated:16/11/2022**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**