

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

Before Shri R.K. Panda, Accountant Member
AND
Shri K. Narasimha Chary, Judicial Member

ITA Nos.92/Hyd/2015 & 2389/Hyd/2018		
Assessment Year: 2010-11 & 2014-15		
Microsoft Global Services Centre (India) Private Limited, Hyderabad PAN:AAECM2477L (Appellant)	Vs.	Dy. C. I. T Circle 16(2) Hyderabad (Respondent)
Assessee by:	Shri Mahesh, C.A	
Revenue by:	Shri Jeevan Lal Lavidiya, CIT (DR)	
Date of hearing:	17/04/2023	
Date of pronouncement:	17/04/2023	

ORDER

Per Bench:

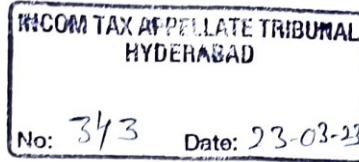
The above two appeals filed by the assessee are directed against the separate orders passed u/s 143(3) r.w.s. 92CA(3) r.w.s. 144C(5) of the I.T. Act, 1961 relating to A.Ys. 2010-11 & 2014-15 respectively. Since identical issues are involved in both these appeals, therefore, for the sake of convenience, both these appeals were heard together and are being disposed off by this common order.

2. At the time of hearing, the learned Counsel for the assessee filed two separate applications seeking withdrawal of the appeals by stating as under:

ITA 92/Hyd/2015 – A.Y 2010-11

Microsoft Global Services Center (India) Pvt. Ltd
3rd to 6th Floors of Unit 1 and 2, 2nd Floor of Unit 1, Salarpuria Sattva
Knowledge City, Argus Building, Parcel-2, Survey No. 83/1, Raidurg,
Pammaktha Village Serilingampally, Hyderabad, Ranga Reddy,
Telangana, 500081

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21 March 2023

The Registrar
Income-tax Appellate Tribunal
Room no. 502 & 503, 5th Floor,
CGO Towers, Kavadiguda,
Secunderabad – 500080

Handwritten notes:
JC
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files
23/3/23

Dear Sir/ Ma'am,

Re: **Microsoft Global Services Center (India) Private Limited ("MGS" or "the Company" or "the Appellant")**
Application for withdrawal of Appeal (ITA No. 92/Hyd/2015) for Assessment Year ("AY") 2010-11
PAN No. – AAECM2477L

This is with reference to the captioned appeal filed by MGS with the Income Tax Appellate Tribunal ("Hon'ble ITAT") in respect of AY 2010-11 on 23 January 2015. MGS had filed the captioned appeal against the addition made by the Assistant Commissioner of Income Tax, Circle – 16(2), Hyderabad on Transfer Pricing ("TP") issues and Corporate Tax issues and the same is pending for adjudication with the Hon'ble ITAT. A copy of Grounds of Appeal filed by the Appellant before your office is enclosed as **Annexure 1** for ready reference.

The grounds of appeal in the captioned appeal against the additions made on TP issues relate to determination of arm's length price of international transactions in respect of provision of software consulting services.

The Appellant's Associated Enterprise ("AE") in the United States of America ("USA"), namely Microsoft Corporation had also 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 TP adjustment made in the assessment order dated 17 November 2014 under Article 27 of India-USA Double Tax Avoidance Agreement.

The Appellant has received a copy of the communication issued by the Indian Competent Authority on 21 February 2023 informing the Appellant about the resolution under MAP Proceedings for the captioned year. The MAP resolution has specified relief to be granted on account of TP adjustments in relation to the Appellant's AE i.e., Microsoft Corporation.

In view of Rule 44G(7) of the Income-tax Rules, 1962 ("Rules"), the Appellant is required to communicate their acceptance or non-acceptance of the MAP resolution. In case of acceptance of such resolution, the Appellant is also required to withdraw the relevant grounds of appeal raised in relation to issues which were the subject matter of adjudication under MAP proceedings in accordance with Rule 44G(8) of the Rules.

Accordingly, the Appellant, hereby, wishes to withdraw the entire appeal (grounds relating to TP issues and Corporate Tax issues) filed before Hon'ble ITAT and accordingly, drop all grounds of appeal.

Registered Office: 807, New Delhi House, Barakhamba Road, New Delhi-110001.
CIN: U74140DL2005PTC134963



Microsoft Global Services Center (India) Pvt. Ltd
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We respectfully pray that we may be permitted to withdraw and not to press the grounds and contentions raised in the captioned appeal.

We request you to take the above on record and accede to our request. We shall be pleased to provide you with any further information/ clarification that you may require in this regard.

Thanking You
Yours faithfully

Authorized Signatory



Smita Agrawal
Director

3. Identical application has been filed by the assessee for the A.Y 2014-15 in ITA No.2389/Hyd/2018. In absence of any objection from the side of the learned DR, the request of the assessee seeking withdrawal of both the appeals is allowed and both the appeals are dismissed as withdrawn.

Order pronounced in the Open Court at the time of hearing itself
i.e. on 17th April, 2023.

Sd/-

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

(R.K. PANDA)
ACCOUNTANT MEMBER

Hyderabad, dated 17th April, 2023

Vinodan/sps

Copy to:

S.No	Addresses
1	Microsoft Global Services Centra (India) (P) Ltd., Building-1, Microsoft Campus, Gachibowli, Hyderabad 500032
2	Dy.CIT, Circle 16(2) 2 nd Floor, B Block, IT Towers, AC Guards, Masab Tank, Hyderabad
3	Pr.CIT -4, ,Hyderabad
4	C. CIT-(IT) (SZ) Bengaluru
5	DR, ITAT Hyderabad Benches
6	Guard File

By Order