

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH “J”, MUMBAI**

**BEFORE SHRI KULDIP SINGH, JUDICIAL MEMBER
AND
MS. PADMAVATHY S, ACCOUNTANT MEMBER**

**IT(TP)A No.1315/M/2015
Assessment Years: 2010-11**

**IT(TP)A No.1355/M/2016
Assessment Years: 2011-12**

&

**IT(TP)A No.2301/M/2017
Assessment Years: 2012-13**

M/s. Red Bull India Pvt. Ltd., 215, 1st Floor, B Wing, Atrium, Kanakia Spaces, Chakala, Andheri-Kurla Road, Andheri (E), Mumbai – 400 059 PAN: AADCR5842H	Vs.	Asst. Commissioner of Income Tax, Circular 8(1)(1), Room No.624, 6th Floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai - 400020
(Appellant)		(Respondent)

**IT(TP)A No.7300/M/2017
Assessment Years: 2013-14**

M/s. Red Bull India Pvt. Ltd., 215, 1st Floor, B Wing, Atrium, Kanakia Spaces, Chakala, Andheri-Kurla Road, Andheri (E), Mumbai – 400 059 PAN: AADCR5842H	Vs.	Deputy Commissioner of Income Tax, Circular 8(1)(1), Room No.670, 6th Floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai - 400020
(Appellant)		(Respondent)

Present for:

Assessee by : Withdrawal letter dated 03.05.2023
Revenue by : Shri Samuel Pitta, Sr. A.R.

Date of Hearing : 27 . 06 . 2023

Date of Pronouncement : 27 . 06 . 2023

ORDER**Per Bench:**

Heard : The appellant-assessee vide letter dated May 03, 2023 intimated the Bench that the appellant-assessee has already entered into a Unilateral APA with the Central Board of Direct Taxes on 10.03.2023 detailed as under:

Particulars	Period covered	International Transactions covered
APA	Consecutive five years commencing from AY 2014-15 to AY 2018-19 ('APA period')	- Import of finished goods from AE including incurring of Advertisement Marketing and Promotion ('AMP') expenses relating to the distribution segment
APA Rollback	AY 2010-11 through AY 2013-14 ("APA Rollback period")	

2. So in view of the request made by the appellant-assessee aforesaid appeals stood dismissed as withdrawn having been become infructuous.

Order pronounced in the open court on 27.06.2023.

Sd/-
(MS. PADMAVATHY S)
ACCOUNTANT MEMBER

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Mumbai, Dated: 27.06.2023.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.