

IN THE INCOME TAX APPELLATE TRIBUNAL "K" BENCH, MUMBAI

BEFORE SHRI ABY T. VARKEY, JM AND AMARJIT SINGH, AM

आयकर अपील सं/ I.T.A. No.7755/Mum/2019

(निर्धारण वर्ष / Assessment Year: 2015-16)

Juniper Networks India Pvt. Ltd. Unit 103, Platina, 1 st Floor, Plot No. C-59, G Block, Bandra Kurla Complex Road, Bandra (East), Mumbai-400051.	बनाम / Vs.	ACIT, Circle-2(4) Room No. 802, 8 th Floor, Pratishtha Bhavan, Old CGO Old Annexe, M. K. Road, Mumbai-400020.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACJ8542K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Assessee by:	Ms. Komal Mehta
Revenue by:	Shri Jayant B Jhaveri (DR)

सुनवाई की तारीख / Date of Hearing: 19/06/2023

घोषणा की तारीख /Date of Pronouncement: 30/06/2023

आदेश / ORDER

PER ABY T. VARKEY, JM:

This is an appeal preferred by the assessee company against the order passed u/s 143(3) r.w.s 144C(13) of the Income Tax Act, 1961 (hereinafter "the Act") by AO dated 17.10.2019 for AY 2015-16 pursuant to the Ld. Dispute Resolution Panel (DRP) direction on 21.08.2019.

2. The assessee in this case had filed its return of income declaring total income of Rs.174,96,10,270/-. Later on, the case was selected for scrutiny and the AO referred certain issues to the Transfer Pricing Officer (TPO) who made adjustment of Rs.74,31,05,490/- for Software Development Services (SDS), Information Technology Enable Services (ITeS) and mark-up on Employee Stock Purchase Plan (ESPP). According to the Ld. AR, the assessee in order to resolve the transfer pricing disputes in respect of transactions with its Associated Enterprise (AE) (i.e. M/s. JNI), it had approached the Competent Authorities as per Article 27 (MAP) of the India United States Tax



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Treaty. And the MAP proceeding was in respect of Transfer Pricing adjustment made to the income of the assessee viz, International transactions of SDS, ITeS and mark-up on ESPP costs between the assessee and JNI. Pursuant to the same, the assessee received the resolution of dispute under MAP between two Competent Authorities on 16.02.2023 and the assessee has accepted the MAP Resolution. In the light of this fact, according to the Ld. AR, as mandated by Rule 44G of the Income Tax Rule, 1962 (herein after the Rules) in order to give effect to the resolution, the assessee had to withdraw the grounds of appeal filed before this Tribunal for issues covered under MAP. And accordingly had filed before us (Tribunal) letter dated 17.03.2023 for withdrawal of the appeal for AY. 2015-16. In the light of the above discussion, since the assessee has resolved the issue of transfer pricing by accepting the MAP resolution dated 16.02.2023, the department has no objection for withdrawal of the appeal; and therefore, assessee's request for withdrawal of appeal for AY. 2015-16 pursuant to the MAP resolution is allowed.

3. In the result, appeal filed by the assessee is allowed to be withdrawn.

Order pronounced in the open court on this 30/06/2023.

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

Sd/-
(ABY T. VARKEY)
JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated : 30/06/2023.
Vijay Pal Singh, (Sr. PS)



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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार / (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai