

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D" NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
DR. B.R.R KUMAR, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.1886/Del/2023

निर्धारणवर्ष/Assessment Year: 2020-21

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| Discovery Networks Asia Pacific Pts. Ltd., 1, Fusionpolis Walk, 03-01, Singapore, Singapore 138628 | बनाम Vs. | ACIT Circle1(2)(2) International Taxation, 4 th Floor, Civic Centre, Minto Road, New Delhi. |
| PAN No. AAECD1880C | | |
| अपीलार्थी Appellant | | प्रत्यर्थी/Respondent |

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| निर्धारितकीओरसे /Assessee by | Ms. Shalini, Adv. |
| राजस्वकीओरसे /Revenue by | Shri Vizay B. Vasanta, CIT DR |

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| सुनवाईकीतारीख/ Date of hearing: | 29.01.2024 |
| उद्घोषणाकीतारीख /Pronouncement on | 29.01.2024 |

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal by assessee has been directed against the order dated 26.04.2023 for AY 2020-21.

2. The assessee furnished a letter stating that he desires to withdraw the appeal for the assessment year 2020-21. The contents of the letter are as under:

January 17, 2024

Hon'ble Bench-D
The Income-tax Appellate Tribunal ('ITAT')
10th Floor, Lok Nayak Bhawan
Khan Market, New Delhi
110003

Hon'ble Members,

Ref: (1) Discovery Network Asia Pacific Pte Ltd. ('DNAP' or 'the Appellant')
(2) Assessment Year ('AY') 2020-21
(3) PAN: AAECD1380C
(4) I.T. Appeal No. 1886/Del/2023
(5) Letter for withdrawal of appeal pursuant to resolution under Mutual Agreement Procedure ('MAP') between India and Singapore Competent Authority ('CA')

This is with reference to the subject Appeal pending for adjudication before the Hon'ble Bench. In this regard, the Appellant wishes to inform the Hon'ble Bench that the issues involved in the subject Appeal were also the subject matter of the MAP application which was pending for resolution between the CA of India and CA of Singapore, as invoked by the Appellant under Article 27 of the India-Singapore Double Taxation Avoidance Agreement ('DTAA').

Recently, the CA of India and CA of Singapore have agreed on a MAP resolution covering the issues under the subject Appeal and the same is also acceptable by the Appellant. Copy of the MAP resolution has been enclosed herewith as *Annexure I* for the Hon'ble Bench's kind perusal.

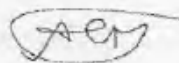
Further, as per Rule 44G(8) of the Income-tax Rules, 1962 (the Rules), an Appellant is required to withdraw Appeals pending before the Hon'ble Income Tax Appellate Tribunal and Hon'ble Commissioner of Income Tax (Appeals) with respect to issues resolved under the MAP and proof of such withdrawal is required to be submitted by the Appellant while communicating its acceptance of the MAP resolution with the Indian CA. Relevant extract of Rule 44G of the Rules has been reproduced below for your Hon'ble Bench's kind perusal:

".....(8) The assessee's acceptance of the resolution shall be accompanied by proof of withdrawal of appeal, if any, pending on the issues that were the subject matter of the resolution arrived at under sub-

In view of the above, the Appellant wishes to withdraw the Grounds of Appeal filed before the Hon'ble Bench for the subject AY, as the same are now resolved under MAP and humbly requests the Hon'ble Bench to kindly treat the subject Appeal as withdrawn and dispose of the same.

The Appellant trusts that its above request shall be acceded to. The Appellant shall be pleased to provide any information/ clarification that the Hon'ble Bench may require in this regard.

Yours faithfully,
For Discovery Network Asia Pacific Pte Ltd.



Authorized Signatory
Encl.: As above

3. The Ld. DR has no objection in assessee withdrawing his appeal.

4. Considering the submissions of the assessee in his letter, we permit the assessee to withdraw his appeal. Accordingly, the appeal is dismissed as withdrawn.

5. In the result, the appeal is dismissed as withdrawn.

Order pronounced in the open court on 29/01/2024.

Sd/-
(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 29.01.2024

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi