

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

**BEFORE SHRI GEORGE GEORGE K, VICE PRESIDENT AND
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

IT(IT)A Nos.276 and 277/Bang/2021
Assessment Years : 2012-13 and 2017-18

M/s. Visa Worldwide Pte. Limited, 71, Robinson Road, #08-01, Singapore – 408 600. PAN : AADCV 0150 A	Vs.	DCIT (International Taxation), Circle – 2(2), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Smt. Manasa Ananthan, Advocate
Revenue by	:	Ms. Neera Malhotra, CIT(DR)(ITAT), Bengaluru.

Date of hearing	:	22.01.2024
Date of Pronouncement	:	22.01.2024

ORDER

Per Bench :

These appeals at the instance of the assessee are directed against two orders of DCIT, Circle – 2(2), dated 21.04.2021 and 19.04.2021. The relevant Assessment Years are 2012-13 and 2017-18 respectively.

2. Assessee vide application dated 15.01.2024 submitted that assessee wants to withdraw the appeals as the assessee intends to resolve the issue under the “Mutual Agreement Procedure” as per Article 27 of the Agreement between the Government of India and the Government of Singapore to avoid double taxation. The prayer so made is accepted and the appeals are dismissed as withdrawn.

3. In the result, appeals filed by the assessee are dismissed as withdrawn.

Pronounced in the open court on the date mentioned on the caption page.

Sd/-

(LAXMI PRASAD SAHU)

Accountant Member

Sd/-

(GEORGE GEORGE K)

Vice President

Bangalore.

Dated: 22.01.2024.

/NS/*

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| 1. Appellants | 2. Respondent |
| 3. DRP | 4. CIT |
| 5. CIT(A) | 6. DR, ITAT, Bangalore. |
| 7. Guard file | |

By order

Assistant Registrar,
ITAT, Bangalore.