

**IN THE INCOME TAX APPELLATE TRIBUNAL
'C' BENCH : BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER
AND
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

IT(TP)A No. 38/Bang/2024
Assessment Year : 2014-15

M/s. Givaudan (India) Pvt. Ltd., Plot No. 26, 2 nd Cross, Jigani Industrial Area, Anekal Taluk, Jigani, Bangalore - 562 106. PAN: AAACV7454J	Vs.	The Deputy Commissioner of Income Tax, Circle - 3 (1)(1), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri Manju Prasad, Advocate
Revenue by	:	Ms. Neera Malhotra, CIT-DR

Date of Hearing	:	30-01-2025
Date of Pronouncement	:	31-01-2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER

This appeal filed by the assessee is against the order passed by the ld. CIT(A) - 12 in DIN No. ITBA/APL/S/250/2023-24/1057757236(1), Bangalore dated 07/11/2023 for the assessment year 2014-15.

2. At the outset, during the course of the proceedings before us, the ld. Authorized Representative (AR) of the Assessee submitted that the Assessee has filed declaration in Form-1 as prescribed under the Direct Tax Vivad se Vishwas Scheme (DTVSV), 2024, before the Competent Authority for settling

the tax dispute in the appeal on hand. It was further submitted by the ld. AR that the assessee has obtained Form-2 determining the tax to be paid under the Direct Tax Vivad se Vishwas Scheme (DTVSV), 2024, from the Competent Authority. Accordingly, the ld. AR submitted that these filings are in process under the said scheme, which aims to resolve the tax dispute.

3. The Learned Departmental Representative (DR) confirmed the submission of the AR and raised no objection to the dismissal of the appeal in light of the ongoing settlement process under DTVSV, 2024.

4. Considering the submission of the parties and in view of the fact that Form-1 has been filed under DTVSV, 2024 and Form-2 has been issued, we find that no purpose would be served by keeping this appeal pending before the Tribunal. Accordingly, this appeal is dismissed as the issue is being resolved under the Direct Tax Vivad se Vishwas Scheme, 2024.

5. However, before parting it is clarified that in the event the Competent Authority under DTVSV, 2024, for any reason, deems the settlement to be non-operative or invalid, the Assessee shall be at liberty to approach the Tribunal by filing a suitable application for restoration of the appeal to its original number as per the provisions of law.

6. In the result, the appeal filed by the Assessee is hereby dismissed under DTVSV 2024.

Order pronounced in the open court on 31st January, 2025.

Sd/-
(KESHAV DUBEY)
Judicial Member

Sd/-
(WASEEM AHMED)
Accountant Member

Bangalore,
Dated, the 31st January, 2025.
/MS /

Copy to:

1. Appellant
3. CIT
5. Guard file

2. Respondent
4. DR, ITAT, Bangalore
6. CIT(A)

By order

Assistant Registrar,
ITAT, Bangalore