

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

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

| <b>SN</b> | <b>ITA No. Asst.<br/>Year</b> | <b>PAN No.</b>  | <b>Assessee</b>                                                                                                                                                                                                                                              | <b>Revenue</b>                                                                        |
|-----------|-------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|
| <b>1</b>  | 567/Mum/2013<br>2008-09       | AAACQ<br>2015 N | IQVIA Inc<br>(Formerly known as Quintiles IMS<br>Incorporated as successor to<br>Quintiles Transactions Corp.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai. |
| <b>2</b>  | 568/Mum/2013<br>2009-10       | AAACQ<br>2015 N | IQVIA Inc<br>(Formerly known as Quintiles IMS<br>Incorporated as successor to<br>Quintiles Transactions Corp.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai  |
| <b>3</b>  | 569/Mum/2013<br>2008-09       | AAACQ<br>2008 D | IQVIA RDS Inc<br>(Formerly known as Quintiles Inc.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103                                                            | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai  |
| <b>4</b>  | 570/Mum/2013<br>2009-10       | AAACQ<br>2008 D | IQVIA RDS Inc<br>(Formerly known as Quintiles Inc.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103                                                            | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai  |
| <b>5</b>  | 1149/Mum/2014<br>2010-11      | AAACQ<br>2015 N | IQVIA RDS Inc<br>(Formerly known as Quintiles Inc.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige                                                                                                                                                         | Dy. Director<br>of Income                                                             |

|           |                          |                 |                                                                                                                                                                                                                                                              |                                                                                                   |
|-----------|--------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
|           |                          |                 | Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103                                                                                                                                                                    | Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai                                           |
| <b>6</b>  | 469/Mum/2015<br>2011-12  | AAACQ<br>2015 N | IQVIA Inc<br>(Formerly known as Quintiles IMS<br>Incorporated as successor to<br>Quintiles Transactions Corp.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai              |
| <b>7</b>  | 470/Mum/2015<br>2011-12  | AAACQ<br>2015 N | Quintiles Inc<br>C/o Deloitte Haskins & Sells LLP,<br>Indiabulls Finance Center,<br>Tower – 3, 30 <sup>th</sup> Floor,<br>Elphinstone Mill Compound<br>Elphinstone (W),<br>Mumbai-400 013                                                                    | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai.             |
| <b>8</b>  | 3109/Mum/2015<br>2008-09 | AAACQ<br>2015 N | IQVIA Inc<br>(Formerly known as Quintiles IMS<br>Incorporated as successor to<br>Quintiles Transactions Corp.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai              |
| <b>9</b>  | 3110/Mum/2015<br>2008-09 | AAACQ<br>2008 D | IQVIA RDS Inc<br>(Formerly known as Quintiles Inc.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103                                                            | The Dy.<br>Director of<br>Income Tax,<br>(International<br>Taxation) –<br>Range – 4(2),<br>Mumbai |
| <b>10</b> | 3111/Mum/2015<br>2009-10 | AAACQ<br>2008 D | IQVIA RDS Inc<br>(Formerly known as Quintiles Inc.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 “                                                          | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai              |

|           |                          |                 |                                                                                                                                                                                                                                                              |                                                                                                    |
|-----------|--------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------|
| <b>11</b> | 3112/Mum/2015<br>2009-10 | AAACQ<br>2015 N | IQVIA Inc<br>(Formerly known as Quintiles IMS<br>Incorporated as successor to<br>Quintiles Transactions Corp.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 | The Dy.<br>Director of<br>Income Tax,<br>(International<br>Taxation) –<br>Range – 4(2),<br>Mumbai. |
| <b>12</b> | 1148/Mum/2014<br>2010-11 | AAACQ<br>2015 N | IQVIA Inc<br>(Formerly known as Quintiles IMS<br>Incorporated as successor to<br>Quintiles Transactions Corp.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Range-4(2),<br>Mumbai               |
| <b>13</b> | 2105/Mum/2016<br>2012-13 | AAACQ<br>2015 N | IQVIA Inc<br>(Formerly known as Quintiles IMS<br>Incorporated as successor to<br>Quintiles Transactions Corp.)<br>2 <sup>nd</sup> Floor, Etamin Block, Prestige<br>Technology Park-II,<br>Sarjapur – Marathahalli Outer Ring<br>Road,<br>Bangalore – 560 103 | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Circle-3(3)(1),<br>Mumbai.          |
| <b>14</b> | 727/Mum/2017<br>2013-14  | AAACQ<br>2015 N | Quintiles Transactional Corp.<br>C/o Deloitte Haskins & Sells LLP,<br>Indiabulls Finance Center,<br>Tower – 3, 30 <sup>th</sup> Floor,<br>Elphinstone Mill Compound<br>Elphinstone (W),<br>Mumbai-400 013                                                    | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Circle-3(3)(1),<br>Mumbai           |
| <b>15</b> | 7191/Mum/2017<br>2014-15 | AAACQ<br>2008 D | Quintiles Inc<br>C/o Deloitte Haskins & Sells LLP,<br>Indiabulls Finance Center,<br>Tower – 3, 30 <sup>th</sup> Floor,<br>Elphinstone Mill Compound<br>Elphinstone (W),<br>Mumbai-400 013                                                                    | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Circle-3(3)(1),<br>Mumbai           |
| <b>16</b> | 7192/Mum/2017<br>2014-15 | AADCI<br>4077 P | Quintiles IMS Incorporated<br>(as successor to Quintiles<br>Transactional Corp.<br>C/o Deloitte Haskins & Sells LLP,<br>Indiabulls Finance Center,                                                                                                           | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),                                        |

|  |  |  |                                                                                                       |                           |
|--|--|--|-------------------------------------------------------------------------------------------------------|---------------------------|
|  |  |  | Tower – 3, 30 <sup>th</sup> Floor,<br>Elphinstone Mill Compound<br>Elphinstone (W),<br>Mumbai-400 013 | Circle-3(3)(1),<br>Mumbai |
|--|--|--|-------------------------------------------------------------------------------------------------------|---------------------------|

| SN | S.P No. Asst.<br>Year                    | PAN No.         | Assessee                                                                                                                                                                             | Revenue                                                                                   |
|----|------------------------------------------|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 1  | 304/Mum/2017<br>3110/Mum/2015<br>2008-09 | AAACQ<br>2008 D | Quintiles Inc<br>C/o Deloitte Haskins & Sells LLP<br>Anchorage II, 100/2, Richmond<br>Road,<br>Bangalore – 560 025                                                                   | Dy. Director<br>of Income<br>Tax<br>(Intl.<br>Transaction),<br>Circle-3(3)(1),<br>Mumbai. |
| 2  | 305/Mum/2017<br>3111/Mum/2015<br>2009-10 | AAACQ<br>2015 N | “                                                                                                                                                                                    | “                                                                                         |
| 3  | 306/Mum/2017<br>3109/Mum/2015<br>2008-09 | AADCI<br>4077 P | Quintiles IMS Incorporated<br>(as successor to Quintiles<br>Transactional Corp)<br>C/o Deloitte Haskins & Sells LLP<br>Anchorage II, 100/2, Richmond<br>Road,<br>Bangalore – 560 025 | “                                                                                         |
| 4  | 307/Mum/2017<br>3112/Mum/2015<br>2009-10 | AADCI<br>4077 P | “                                                                                                                                                                                    | “                                                                                         |

|             |   |                              |
|-------------|---|------------------------------|
| Assessee by | : | Shri Dhiraj, CA              |
| Revenue by  | : | Ms. Neera Malhotra, CIT (DR) |

|                       |   |            |
|-----------------------|---|------------|
| Date of hearing       | : | 29.01.2025 |
| Date of Pronouncement | : | 04.03.2025 |

**ORDER**

**PER BENCH:**

All the above captioned appeals are by the assessee against the order passed by the Commissioner of Income Tax (Appeals), Mumbai. The assessee has also filed stay petitions.

2. In all the present appeals, all the assessee has contended that they intend to settle the dispute under the Vivad Se Vishwas (VSV) Scheme 2024 introduced by the Government of India. Accordingly, at the outset, during the course of the proceedings before us, the Id. Authorized Representative (AR) submitted that all the assessee are in the process of settling the tax dispute in the appeals on hand and filed Form-2, on behalf of all the assessee, as prescribed under Direct Tax Vivad se Vishwas Scheme (DTVSV), 2024, issued by the Competent Authority in support of his contention. Accordingly, the Id. AR filed the letter requesting for the withdrawal of all the captioned appeals of different assessee.

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

4. Considering the submission of the parties and in view of the fact that Form-2 has been issued by the revenue authority, we find that no purpose would be served by keeping these appeals pending before the

Tribunal. Accordingly, these appeals are dismissed as the issue is being resolved under Direct Tax Vivad se Vishwas Scheme, 2024.

4.1 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 different assessee shall be at liberty to approach the Tribunal by filing a suitable application for restoration of the appeals to its/ their original numbers as per the provisions of law.

5. In the result, all the appeals filed by different Assessee are hereby dismissed under DTVSV 2024.

**S.P. Nos. 304 - 307/Mum/2017**

6. The assessees have also filed above captioned stay petitions. Since, the appeals of the assessees are dismissed, these stay petitions becomes infructuous and hence accordingly dismissed as infructuous.

7. In the result, all the stay petitions are dismissed as infructuous.

Order pronounced in court on 5<sup>th</sup> day of March, 2025

Sd/-

**(KESHAV DUBEY)**

Judicial Member

Bangalore

Dated, 5<sup>th</sup> March, 2025

/ vms /

Sd/-

**(WASEEM AHMED)**

Accountant Member

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore