

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

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

<b>11</b>	3112/Mum/2015 2009-10	AAACQ 2015 N	IQVIA Inc (Formerly known as Quintiles IMS Incorporated as successor to Quintiles Transactions Corp.) 2 <sup>nd</sup> Floor, Etamin Block, Prestige Technology Park-II, Sarjapur – Marathahalli Outer Ring Road, Bangalore – 560 103	The Dy. Director of Income Tax, (International Taxation) – Range – 4(2), Mumbai.
<b>12</b>	1148/Mum/2014 2010-11	AAACQ 2015 N	IQVIA Inc (Formerly known as Quintiles IMS Incorporated as successor to Quintiles Transactions Corp.) 2 <sup>nd</sup> Floor, Etamin Block, Prestige Technology Park-II, Sarjapur – Marathahalli Outer Ring Road, Bangalore – 560 103	Dy. Director of Income Tax (Intl. Transaction), Range-4(2), Mumbai
<b>13</b>	2105/Mum/2016 2012-13	AAACQ 2015 N	IQVIA Inc (Formerly known as Quintiles IMS Incorporated as successor to Quintiles Transactions Corp.) 2 <sup>nd</sup> Floor, Etamin Block, Prestige Technology Park-II, Sarjapur – Marathahalli Outer Ring Road, Bangalore – 560 103	Dy. Director of Income Tax (Intl. Transaction), Circle-3(3)(1), Mumbai.
<b>14</b>	727/Mum/2017 2013-14	AAACQ 2015 N	Quintiles Transactional Corp. C/o Deloitte Haskins & Sells LLP, Indiabulls Finance Center, Tower – 3, 30 <sup>th</sup> Floor, Elphinstone Mill Compound Elphinstone (W), Mumbai-400 013	Dy. Director of Income Tax (Intl. Transaction), Circle-3(3)(1), Mumbai
<b>15</b>	7191/Mum/2017 2014-15	AAACQ 2008 D	Quintiles Inc C/o Deloitte Haskins & Sells LLP, Indiabulls Finance Center, Tower – 3, 30 <sup>th</sup> Floor, Elphinstone Mill Compound Elphinstone (W), Mumbai-400 013	Dy. Director of Income Tax (Intl. Transaction), Circle-3(3)(1), Mumbai
<b>16</b>	7192/Mum/2017 2014-15	AADC1 4077 P	Quintiles IMS Incorporated (as successor to Quintiles Transactional Corp. C/o Deloitte Haskins & Sells LLP, Indiabulls Finance Center,	Dy. Director of Income Tax (Intl. Transaction),

			Tower – 3, 30 <sup>th</sup> Floor, Elphinstone Mill Compound Elphinstone (W), Mumbai-400 013	Circle-3(3)(1), Mumbai
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SN	S.P No. Asst. Year	PAN No.	Assessee	Revenue
1	304/Mum/2017 3110/Mum/2015 2008-09	AAACQ 2008 D	Quintiles Inc C/o Deloitte Haskins & Sells LLP Anchorage II, 100/2, Richmond Road, Bangalore – 560 025	Dy. Director of Income Tax (Intl. Transaction), Circle-3(3)(1), Mumbai.
2	305/Mum/2017 3111/Mum/2015 2009-10	AAACQ 2015 N	“	“
3	306/Mum/2017 3109/Mum/2015 2008-09	AADCI 4077 P	Quintiles IMS Incorporated (as successor to Quintiles Transactional Corp) C/o Deloitte Haskins & Sells LLP Anchorage II, 100/2, Richmond Road, Bangalore – 560 025	“
4	307/Mum/2017 3112/Mum/2015 2009-10	AADCI 4077 P	“	“

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

Date of hearing	:	29.01.2025
Date of Pronouncement	:	05.03.2025

**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 assesseees have also filed stay petitions.

2. In all the present appeals, all the assesseees have 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 assesseees 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 assesseees.

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