

आयकर अपीलीय अधिकरण
दिल्ली पीठ "आई", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
मनीष अग्रवाल, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

आअसं.2800/दिल्ली/2013(नि.व. 2008-09)

ITA No.2800/DEL/2013(A.Y.2008-09)

आअसं.6368/दिल्ली/2013(नि.व. 2009-10)

ITA No.6368/DEL/2013(A.Y.2009-10)

आअसं.241/दिल्ली/2015(नि.व. 2010-11)

ITA No.241/DEL/2015(A.Y.2010-11)

आअसं.717/दिल्ली/2016(नि.व. 2011-12)

ITA No. 717/DEL/2016(A.Y.2011-12)

आअसं.1940/दिल्ली/2017(नि.व. 2012-13)

ITA No.1940/DEL/2017(A.Y.2012-13)

आअसं.7724/दिल्ली/2017(नि.व. 2013-14)

ITA No.7724/DEL/2017(A.Y.2013-14)

आअसं.783/दिल्ली/2019(नि.व. 2014-15)

ITA No.783/DEL/2019(A.Y.2014-15)

आअसं.208/दिल्ली/2020(नि.व. 2015-16)

ITA No.208/DEL/2020(A.Y.2015-16)

आअसं.836/दिल्ली/2021(नि.व. 2016-17)

ITA No.836/DEL/2021(A.Y.2016-17)

आअसं.236/दिल्ली/2022(नि.व. 2017-18)

ITA No.236/DEL/2022(A.Y.2017-18)

आअसं.2053/दिल्ली/2022(नि.व. 2018-19)

ITA No.2053/DEL/2022(A.Y.2018-19)

आअसं.3889/दिल्ली/2024 (नि.व. 2020-21)

ITA No.3889/DEL/2024(A.Y.2020-21)

ITA Nos.2800, 2936 &6368/Del/2013
(AYs 2008-09 & 2009-10)

ITA No. 241/Del/2015, 717/Del/2016, 1940 &7724/Del/2017,
783/Del/20119, 208/Del/2020, 836/Del/2021, 236 & 2053/Del/2022
(AYs 2010-11 to 2018-19)

ITA No. 3889/Del/2024 (AY 2020-21)

Sharp Business Systems (India) Ltd.,
214-221, Ansal Tower, 38, Nehru Place,
New Delhi 110019

PAN: AA ECS-2980-A

बनाम Vs.

..... अपीलार्थी/Appellant

Deputy Commissioner of Income Tax,
Circle 8(1), Central Revenue Building,
New Delhi 110002

..... प्रतिवादी/Respondent

आअसं.2936/दिल्ली/2013(नि.व. 2008-09)

ITA No.2936/DEL/2013(A.Y.2008-09)

Deputy Commissioner of Income Tax,
Circle 8(1), Central Revenue Building,
New Delhi 110002

..... अपीलार्थी/Appellant

बनाम Vs.

Sharp Business Systems (India) Ltd.,
214-221, Ansal Tower, 38, Nehru Place,
New Delhi 110019

PAN: AA ECS-2980-A

..... प्रतिवादी/Respondent

Assessee by : Shri Akshit Dawra

Department by : Shri Dharm Veer Singh, CIT(DR)

सुनवाई की तिथि/ Date of hearing : 11/03/2025

घोषणा की तिथि/ Date of pronouncement: : 11/03/2025

*ITA Nos.2800, 2936 &6368/Del/2013
(AYs 2008-09 & 2009-10)
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आदेश/ORDER

PER BENCH:

In this bunch of 13 appeals, 12 by the assessee for assessment years 2008-09 to 2018-19 & 2020-21 and one cross appeal by the Revenue for AY 2008-09, the assessee has filed an application dated 06.03.2025 for withdrawal of appeals pursuant to resolution of disputes/issues in appeal under Mutual Agreement Procedure (MAP).

2. The Id. Authorized Representative (AR) of assessee has placed on record a copy of communication dated 18.02.2025 from CBDT (Foreign Tax & Tax Research Division) intimating the assessee that Indian and Japanese Competent Authorities have agreed to resolve the MAP in assessee's case for AY 2008-09 to 2018-19 & 2020-21. In light of the fact that pending issues in appeal have been resolved under MAP, the assessee has requested for withdrawal of its appeals. The Id. AR of assessee further contended that even the issue raised in Department's appeal for AY 2008-09 is also settled under MAP, therefore, the Department appeal has become infructuous.

3. Shri Dharm Veer Singh, stated that the issue raised in appeals by the assessee have since been settled under MAP, he has no objection in withdrawal of appeals by the assessee. In so far as the Department appeal, he contended that liberty may be granted to the Department to restore the appeal, if, the issue is not settled under MAP proceedings.

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4. Both sides heard. The assessee has placed on record letter dated 18.02.2025 (supra) from CBDT intimating that Competent Authorities from India and Japan have agreed to resolve the issues under MAP in assessee's case for AY 2008-09 to 2018-19 & 2020-21. In light of said communication, the assessee has prayed for withdrawal of its appeals for aforesaid assessment years. The appeals of the assessee are dismissed as withdrawn.

5. There is a cross appeal by the Revenue for AY 2008-09, the contention of the assessee is that the issues raised in Department's appeal is also resolved under MAP. Thus, in light of the statement made by Counsel for the assessee, the Department appeal has become infructuous and the same is dismissed as such. Liberty is granted to the Revenue to revive appeal in case the Department finds that the issue in Department's appeal has not been resolved in MAP.

6. To sum up, appeals of the assessee for AY 2008-09 to 2018-19 & 2020-21 are dismissed as withdrawn and appeal of the Revenue for AY 2008-09 is dismissed as infructuous.

Order pronounced in the open court on Tuesday the 11th day of February, 2025.

Sd/-

(MANISH AGARWAL)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 11/03/2025

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

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(AYs 2010-11 to 2018-19)*

ITA No. 3889/Del/2024 (AY 2020-21)

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI