

**IN THE INCOME TAX APPELLATE TRIBUNAL
“J” BENCH, MUMBAI**

**BEFORE MS PADMAVATHY S, AM &
SHRI RAJ KUMAR CHAUHAN, JM**

**I.T.A. No. 1119/Mum/2016
(Assessment Year: 2011-12)**

Vodafone India Services Pvt. Ltd. [Formerly known as 3 Global Services Pvt. Ltd. (‘GSPL’/ ‘3GSPL’)] Vodafone House, Corporate Road, Prahlad Nagar, Off S.G. Highway, Ahmedabad-380051. PAN: AAACZ1849D	Vs.	DCIT-Circle-3(3)(2), Aayakar Bhavan, M.K. Road, Mumbai-400020.
Appellant)	:	Respondent)

**C.O. No. 130/Mum/2017)
(Assessment Year: 2011-12)**

DCIT-Circle-3(3)(2), Aayakar Bhavan, M.K. Road, Mumbai-400020.	Vs.	Vodafone India Services Pvt. Ltd. [Formerly known as 3 Global Services Pvt. Ltd. (‘GSPL’/ ‘3GSPL’)] Vodafone House, Corporate Road, Prahlad Nagar, Off S.G. Highway, Ahmedabad-380051. PAN: AAACZ1849D
Appellant)	:	Respondent)

**I.T.A. No. 7708/Mum/2019
(Assessment Year: 2014-15)**

Vodafone India Services Pvt. Ltd. [Formerly known as 3 Global Services Pvt. Ltd. ('GSPL'/ '3GSPL')] DMD Advodates, 121, Maker Chambers-IV, Nariman Point, Mumbai-400021. PAN: AAACZ1849D	Vs.	ACIT-Circle-8(3)(2), Room No. 615, 6 th Floor, Aayakar Bhavan, M.K. Road, Marine Lines, Mumbai-400020.
Appellant)	:	Respondent)

Appellant /Assessee by : Ms. Fereshte Sethna & Mr. Mrunal Parekh, AR

Revenue / Respondent by : Shri Mahesh Shah
(Special Counsel for Department)

Date of Hearing : 06.03.2025
Date of Pronouncement : 17.03.2025

ORDER

Per Bench:

These appeals by the assessee are against the final order of assessment passed by the Deputy Commissioner of Income Tax-3(3)(2), Mumbai [for short 'the AO'] passed under section 143(3) r.w.s 144C(13) dated 30.01.2016 for the AY 2011-12 and by the Deputy Commissioner of Income Tax, Circle-8(3)(2) dated 20.11.2019 for AY 2014-15. The Revenue has filed a Cross Objections against the order of the AO for AY 2011-12.

AY 2011-12

2. We heard the parties the assessee vide letter dated 06.03.2025 submitted that the assessee has filed under the aegis of the Direct Tax Vivad se Viswas Scheme, 2024 (DTVSV) an application in Form No.1 and that the application has been

processed culminating in the issue of certificate dated 28.02.2025 in Form No.2. The assessee accordingly submitted that the appeal filed by the assessee shall be treated as withdrawn. In the light of the above submissions, the appeal of the assessee is dismissed as withdrawn with a liberty to the assessee to revive the appeal in the event of the application filed under DTVSV does not go through. Since the appeal of the assessee is dismissed as withdrawn the C.O. filed by the Revenue has become infructuous.

AY 2014-15

3. We heard the parties the assessee vide letter dated 06.03.2025 submitted that the assessee has filed under the aegis of the Direct Tax Vivad se Viswas Scheme, 2024 (DTVSV) an application in Form No.1 and that the application has been processed culminating in the issue of certificate dated 28.02.2025 in Form No.2. The assessee accordingly submitted that the appeal filed by the assessee shall be treated as withdrawn. In the light of the above submissions, the appeal of the assessee is dismissed as withdrawn with a liberty to the assessee to revive the appeal in the event of the application filed under DTVSV does not go through.

4. In result, the appeals for AY 2011-12 & 2014-15 filed by the assessee are dismissed and the C.O. filed by the revenue for AY 2011-12 is dismissed.

Order pronounced in the open court on 17 -03-2025.

Sd/-
(RAJ KUMAR CHAUHAN)
Judicial Member

**SK, Sr. PS*

Sd/-
(PADMAVATHY S)
Accountant Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. DR, ITAT, Mumbai

4. Guard File
5. CIT

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai