

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND
SHRI SOUNDARARAJAN K, JUDICIAL MEMBER**

ITA Nos. 898 & 977/Bang/2024
Assessment Years: 2014-15 & 2017-18

Software AG Bangalore Technologies Pvt. Ltd., 5 th and 6 th Floor Embassy Tech Village – Sez, 2A East Tower, Devarabisana Halli, Bellandur S.O, Devara Beesana Halli, Bangalore – 560 103. PAN – AAACW 5438 M	Vs.	The Dy. Commissioner of Income Tax, Circle – 6(1)(2), Bangalore.
APPELLANT		RESPONDENT

Assessee by	:	Shri Chavali Narayan, C.A
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	09.04.2025
Date of Pronouncement	:	24.04.2025

ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

These are the appeals filed by the assessee against the order passed by the NFAC, Delhi dated 13/03/2024 and 23/03/2024 for the assessment years 2014-15 and 2017-18.

2. In the present appeals, the assessee has contended that it intends to settle the dispute under Vivad Se Vishwas (VSV) Scheme 2024 introduced by the Government of India. Accordingly, during the course of the proceedings before us, the Id. Authorized Representative (AR) of the assessee submitted that the assessee is in the process of settling the

tax dispute in the appeal on hand and filed Form-2/4 as prescribed under the Direct Tax Vivad se Vishwas Scheme (DTVSV), 2024, issued by the Competent Authority in support of its contention. Accordingly, the Id. AR filed the letters dated 21-01-2025 and 23-01-2025 requesting for the withdrawal of appeals.

3. The Learned Departmental Representative (DR) confirmed the submission of the 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-2/4 has been issued by the revenue authority, we find that no purpose would be served by keeping this appeal pending before the Tribunal. Accordingly, these appeals are dismissed as the issue is being resolved under the Direct Tax Vivad se Vishwas Scheme, 2024. 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.

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

Order pronounced in court on 24th day of April, 2025

Sd/-

(SOUNDARARAJAN K)

Judicial Member

Bangalore

Dated, 24th April, 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