

आयकर अपीलीय अधिकरण, हैदराबाद पीठ
IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'B' Bench, Hyderabad

BEFORE SHRI VIJAY PAL RAO, VICE PRESIDENT
AND
SHRI MANJUNATHA G. ACCOUNTANT MEMBER

आ.अपी.सं /ITA No.112/Hyd/2021
 Assessment Year 2015-2016

The JCIT (OSD), Circle-5(1), Hyderabad. PIN – 500 004.	vs.	M/s. Menzies Bobba Ground Handling Services Private Limited, Hyderabad – 500 034. PAN AAFCM0724P
(Appellant)		(Respondent)
निर्धारिती द्वारा /Assessee by:	CA Sowndarya	
राजस्व द्वारा /Revenue by:	Dr. Sachin Kumar And Dr. Narender Kumar Naik, CIT-DR	
सुनवाई की तारीख /Date of hearing:	13.01.2026	
घोषणा की तारीख /Pronouncement:	28.01.2026	

आदेश /ORDER

PER VIJAY PAL RAO, VICE PRESIDENT :

This appeal by the Revenue is directed against the Order dated 04.08.2025 of the learned CIT(A)-4, Hyderabad, for the assessment year 2015-2016.

2. At the time of hearing, the learned Authorised Representative of the Assessee has filed an application dated 12.01.2026 and submitted that the assessee has opted for Direct Tax Vivad Se Vishwas Scheme-2024 to settle the dispute involved in this appeal of the department. The Designated Authority has issued Form-2 dated 05.01.2026 whereby the arrear of payment is determined at Rs.NIL as the assessee has already paid an amount of Rs.81,85,369/- which is shown as 'refundable'. Therefore, the present appeal of the Revenue is not maintainable and liable to be dismissed as withdrawn as the dispute is already settled under Direct Tax Vivad Se Vishwas Scheme-2024.

3. The learned DR has also fairly submitted that in view of settlement of the dispute under Direct Tax Vivad Se Vishwas Scheme-2024, the appeal of the Revenue is to be dismissed as withdrawn.

4. Considering the submissions of the learned Authorised Representative of the Assessee as well as learned DR, at the outset, it is noted that the Designated Authority has issued Form-2 dated 05.01.2026 as under:

PAN/TAN : AAFCM0724P DIN/Acknowledgement Number:192389751050126

FORM-2
[See rule 5]

**CERTIFICATE UNDER SUB-SECTION (1) OF SECTION 92 OF THE
FINANCE (NO. 2) ACT, 2024
(UNDER THE DIRECT TAX VIVAD SE VISHWAS SCHEME, 2024)**

Whereas Mr./Mrs./M/s MENZIES BOBBA GROUND HANDLING SERVICES PRIVATE LIMITED (hereinafter referred to as the declarant) having PAN / TAN AAFCM0724P has filed a declaration under section 91 of the Finance (No.2) Act, 2024(15 of 2024) in Form 1 vide acknowledgment number 856195660310125 dated 31-Jan-2025;

Now, therefore, in exercise of the powers conferred by sub-section (1) of section 92 of the Act and after consideration of relevant material, the following amounts are hereby determined to be payable by the declarant towards full and final settlement of the tax-arrear covered by the said declaration under the Act:

Details of dispute settled									
Sl No	Assessment year	Financial year (to be furnished only if TAN based appeal)	Appeal Reference Number	Date of filing Appeal	Nature of tax-arrear (disputed tax / disputed penalty / disputed interest / disputed fee)	Tax-arrear (Rs.)	Amount payable under section 90 of the Act (Rs.)	Amount already paid against tax-arrear	Balance amount payable / refundable after adjusting amount already paid
(1)	(2)	(3)	(4a)	(4b)	(5)	(6)	(7)	(8)	(9)=(7)-(8)
1	2015-16	-	ITA 112/HYD/2021	15-Feb-2021	Disputed Tax	₹ 0	₹ 0	₹ 8185369	₹ -8185369

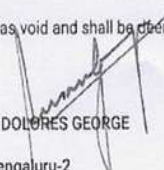
Note :
Balance amount payable as per column (9) of the above table should be paid under the "Minor head - 400" and for the Asst. Year mentioned in column (2).
For cases where Financial Year has been mentioned in column (3) of the above table, the Asst. Year relevant to the above Financial Year to be mentioned in the challan. (i.e. A.Y = F.Y +1).


Remarks :-
The declarant is hereby directed to make the payment of sum payable, if any, as provided in column (9) above within fifteen days from the date of receipt of this certificate.
In case of non-payment of amount payable within the said period, the declaration under Form-1 shall be treated as void and shall be deemed never to have been made.

IP Address : 10.176.24.195 Name of the Designated Authority : SUSAN DOLORES GEORGE

Place : Bengaluru Designation : PCIT, Bengaluru-2

Date : 05-Jan-2026


 सुसान डी. जॉर्ज, भा.सा.से.
 SUSAN D. GEORGE, I.R.S.
 प्रधान आयकर अधिकारी
 Principal Commissioner of Income Tax
 बेंगलूरु / Bengaluru-2, बेंगलूरु / Bengaluru



4.1. Thus, it is clear that the present appeal of the Revenue was the subject matter of the dispute which is settled under Direct Tax Vivad Se Vishwas Scheme-2024 wherein the amount payable u/sec.90 is also shown as

Rs.NIL, rather the refundable amount is reflected in the above Form-2. Accordingly, the present appeal of the Revenue is dismissed as withdrawn.

5. In the result, appeal of the Revenue is dismissed as withdrawn.

Order pronounced in the open Court on 28.01.2026.

Sd/-
[MANJUNATHA G.]
ACCOUNTANT MEMBER

Sd/-
[VIJAY PAL RAO]
VICE PRESIDENT

Hyderabad, Dated 28th January 2026.

VBP

Copy to :

1.	The JCIT (OSD), Circle-5(1), 2 nd Floor B-Block, Income Tax Towers, AC Guards, Hyderabad. PIN – 500 004.
2.	M/s. Menzies Bobba Ground Handling Services Private Limited, H.No.6-3-345/1/2, Flat No.102, Apurupa Classic, Road No.1, Banjara Hills, Hyderabad. PIN – 500 034.
3.	The CIT(A)-4, 2 nd Floor, A-Block, I.T. Towers, AC Guards, Hyderabad – 500 004. Telangana.
4.	The Pr. CIT-4, Hyderabad.
5.	The DR, ITAT, “B” Bench, Hyderabad.
6.	Guard file.

BY ORDER

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