

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH, D: NEW DELHI**

**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.- 211/Del/2017  
[Assessment Year: 2012-13]**

McDonald's Corporation, c/o McDonald's India Private Limited, 202-206, Tolstoy House, 15, Tolstoy Marg, New Delhi-110001	Vs	Assistant commissioner of Income Tax, Circle 2(2)(1), International Taxation, New Delhi.
<b>PAN- AAECM0624M</b>		
Assessee		Revenue

**ITA No.- 5609/Del/2017  
[Assessment Year: 2013-14]**

McDonald's Corporation, c/o McDonald's India Private Limited, 202-206, Tolstoy House, 15, Tolstoy Marg, New Delhi-110001	Vs	Deputy commissioner of Income Tax, Circle 2(2)(1), International Taxation, New Delhi.
<b>PAN- AAECM0624M</b>		
Assessee		Revenue

**ITA No.- 3847/Del/2018  
[Assessment Year: 2014-15]**

McDonald's Corporation, c/o Dua Associates, 202-206, Tolstoy House, 15, Tolstoy Marg, New Delhi-110001	Vs	Deputy commissioner of Income Tax, Circle 2(2)(1), International Taxation, New Delhi.
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<b>PAN- AAECM0624M</b>		
Assessee		Revenue

Assessee by	Ms. Shruti Khimta, Adv.
Revenue by	Shri Om Prakash, Sr. DR

<b>Date of Hearing</b>	<b>13.02.2026</b>
<b>Date of Pronouncement</b>	<b>13.02.2026</b>

### **ORDER**

#### **PER BRAJESH KUMAR SINGH, AM,**

These three appeals filed by the assessee are directed against the respective assessment orders dated 07.11.2016, 13.07.2017 and 27.03.2018 pursuant to the directions of the Hon'ble Dispute Resolution Panel (DRP) order dated 26.10.2016, 31.05.2017 and 01.02.2018 for Assessment Years (AYs.) 2012-13, 2013-14 and 2014-15. Since common issues are involved, these three appeals are disposed of by way of this consolidated order.

2. The assessee has filed a letter dated 05.02.2026 seeking withdrawal of the present appeals. The relevant extracts of the said written request letter are reproduced as under:

“ *Sub: McDonald's Corporation ('Corp' or the 'Appellant')*  
*Permanent Account Number ('PAN'): AAECM0624M*  
*Assessment Years ('AY'): AY 2012-13 to AY 2014-15*  
*Bench -D*  
*Ref: Request for withdrawal of appeals on account of application under Rule 44G*  
*of the Income-tax Rules, 1962 ('the Rules')*

*May it please your Honor's.*

*This is with reference to the captioned matter. In this regard, we wish to submit as under:*

*The following appeals have been filed by the Appellant assessee before the Hon'ble Income Tax Appellate Tribunal, New Delhi ('Hon'ble ITAT'):*

<i>S. No.</i>	<i>AY</i>	<i>Appeal No.</i>	<i>Date of filing appeal</i>	<i>Bench</i>	<i>Date of hearing</i>
<i>1</i>	<i>2012-13</i>	<i>211/Del/2017</i>	<i>January 12, 2017</i>	<i>D</i>	<i>Adjoined sine die on account of ongoing MAP proceedings</i>
<i>2</i>	<i>2013-14</i>	<i>5609/Del/2017</i>	<i>September 01, 2017</i>	<i>D</i>	
<i>3</i>	<i>2014-15</i>	<i>3847/Del/2018</i>	<i>August 22, 2018</i>	<i>D</i>	

*The copy of the acknowledgments along with the Form 36B is enclosed as Annexure 1. In this regard, it is humbly submitted that the Appellant assessee had filed a MAP application under Article 27 of the India-United States tax treaty on account of the additions made by the Learned Assessing Officer ('Ld. AO') in relation to AY 2012-13, AY 2013-14 and AY 2014-15.*

*Pursuant to the aforesaid MAP application, the Competent Authorities of India and the United States have reached a resolution as under:*

*i) In relation to the alleged Permanent Establishment (PE) of the Appellant in India by the Ld. AO, the Competent Authorities have agreed to the 15% withholding tax paid by the Appellant in India as per its return of income; and*

*ii) In relation to the adjustment on royalty income (relevant for AY 2012-13), the Competent Authorities have agreed to the 2% royalty rate as earned and offered to tax by the Appellant in its return of income, and that the same should be subject to a withholding rate of 15% under the tax treaty.*

*In summary, the returned position of the Appellant assessee have been duly accepted by the Competent Authorities and the positions adopted by the Ld. AO in the assessment proceedings have been dropped. A copy of the resolution that has been received by the Appellant, on February 2, 2026, from the Indian Competent Authorities is enclosed herewith as Annexure 2.*

*With reference to the above, the management of the Appellant assessee, after due deliberations, wishes to accept the MAP resolution as agreed between the Competent Authorities of India and the United States.*

*The subject appeals were last listed for hearing on December 13, 2024, when the Hon'ble Bench adjourned the matter sine die pending the outcome of the MAP proceedings. The assessee was further directed to file an application seeking relisting of the appeal upon conclusion of the MAP proceedings. A copy of the order sheet is enclosed as Annexure 3.*

*Accordingly, in view of the above and as required under section 295(2)(h) of the Income-tax Act, 1961 ('the Act') read with Rule 44G (8) of the Rules, the Appellant is*

filing this application to withdraw the aforesaid pending appeals filed before the Hon'ble ITAT to give effect to the agreement reached between the Competent Authorities. Given the relief granted to the Appellant, the issues to be decided in the pending appeals become infructuous.

*Prayer:*

*It is our humble prayer that the aforesaid appeals may be fixed for hearing, on an out of turn basis, at an early date, so that the Appellant assessee may comply with the requirements as laid out in the aforesaid Rule 44G (8) at the earliest.*

*It is most humbly submitted that your Honour may allow the withdrawal of appeals with the liberty to revive them again, in the unlikely event that the MAP resolution is not given effect to, or if the dispute remains unresolved for any reason.*

*We trust that your Honour would accede to our above request and grant leave to withdraw the aforesaid appeal. The Appellant assessee shall ever be grateful for this act of kindness.”*

3. The Ld. Sr. DR did not raise any serious objection to the request of the assessee.

4. Accordingly, the assessee is permitted to withdraw the present appeals. Consequently, these three appeals are dismissed as withdrawn, with the liberty to revive them again, in the unlikely event that the MAP resolution is not given effect to, or if the dispute remains unresolved for any reason, as prayed by the assessee.

5. In the result, all the three appeals filed by the assessee for AY 2012-13, AY 2013-14 and AY 2014-15 are dismissed as withdrawn with the liberty to revive the above appeals as directed above.

Order pronounced in the open court on 13<sup>th</sup> February, 2026

Sd/-

**[MAHAVIR SINGH]  
VICE PRESIDENT**

**Dated-** 17.02.2026.

Pooja.

Sd/-

**[BRAJESH KUMAR SINGH]  
ACCOUNTANT MEMBER**

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi,