

IN THE INCOME TAX APPELLATE TRIBUNAL “K” BENCH, MUMBAI

**BEFORE SHRI SAKTIJIT DEY, VP AND
SHRI MAKARAND VASANT MAHADEOKAR, AM**

ITA No. 7381/Mum/2018
(Assessment Year: 2014-15)

CA (India) Technologies Private Limited Ground Floor, Vibgyor Tower, Plot C-62, G-Block, Bandra Kurla Complex, Bandra (E), Mumbai-400 051	Vs.	The Income Tax Officer-14(1)(4) Room No. 458, Aayakar Bhavan, Mumbai-400 020
PAN/GIR No. AAACC 4971 D		
(Appellant)	:	(Respondent)
Appellant by	:	None
Respondent by	:	Shri Krishna Kumar, Sr. DR
Date of Hearing	:	06.03.2026
Date of Pronouncement	:	06.03.2026

O R D E R

Per Makarand V. Mahadeokar, AM:

This is an appeal by the assessee against order dated 18.09.2018 of first appellate authority, pertaining to assessment year (A.Y.) 2014-15.

2. The assessee vide letter dated 26.02.2026 has submitted that the dispute has been resolved through Mutual Agreement Procedure (“MAP”) and the assessee has accepted the MAP resolution, hence, request has been made for withdrawal of the appeal. The contents of the said letter are as under:

Dear Sir,

Re: CA (India) Technologies Private Limited ('CA India' or 'Appellant')

Permanent Account Number ('PAN'): AAACC4971D

Assessment Year ('AY'): 2014-15

Appeal No. ITA 7381/MUM/2018

Subject: Withdrawal of certain grounds of appeal pursuant to conclusion of Mutual Agreement Procedure ('MAP')

We refer to the captioned appeal filed by CA (India) Technologies Private Limited ('CA India' or 'Appellant') against the order dated 30 October 2018 issued under section 143(3) read with section 144C of the Income Tax Act, 1961 (the 'Act') passed by the Income Tax Officer (ITO) 14(1)(4), Mumbai ('the Ld. AO').

In this connection, we wish to submit as under:

Withdrawal of ITAT appeal pursuant to conclusion of MAP:

- 1. The assessment proceedings for AY 2014-15 were concluded, resulting in a Transfer Pricing (TP) adjustment to Software Development and Technical Support service (SWD) amounting to INR 422,929,777 and TP adjustment to Royalty payments (Royalty) of INR 98,463,297. In this regard, the Appellant filed an appeal before your Honours against the final assessment order passed by the Ld. AO*
- 2. During the pendency of above appeal proceedings, the Associated Enterprise (AE) of the Appellant lie. filed by CA Inc ('CA USA') for CA US and its US subsidiaries] had filed MAP application under Article 27 of the India-US Double Tax Avoidance Agreement before the US Competent Authority ('US CA') to resolve the dispute relating to the above-mentioned TP adjustment made during the captioned assessment year.*
- 3. In this regard, the Appellant humbly submits that, it has received a copy of the communication issued by the Indian Competent Authority ('India CA') vide email dated 28 January 2026, informing the Appellant about the resolution concluded under MAP Proceedings. A copy of the aforesaid communication is enclosed herewith Annexure I*
- 4. The MAP resolution has specified the relief to be granted on account of transfer pricing adjustment in relation to the transaction involving SWD and Royalty. A tabular presentation of the total adjustments made by the Ld. AO and the adjustments sustained/relieved by MAP resolution have been reproduced below for ease of your Honours reference.*

(Amount in INR)

<i>Transaction</i>	<i>Total adjustment</i>	<i>Adjustment pertaining to US</i>	<i>Adjustment sustained by India CA</i>	<i>Relief provided/adjustment deleted</i>
<i>SWD</i>	<i>422,929,777</i>	<i>422,929,777</i>	<i>1,911,142</i>	<i>421,018,635</i>
<i>Royalty</i>	<i>98,463,297</i>	<i>98,463,297</i>	<i>39,385,319</i>	<i>59,077,978</i>

- 5. The Appellant humbly submits that with a view to resolve the prolonged litigation, the Appellant intends to accept the MAP resolution*

6. The Appellant though in principle does not agree with the adjustment sustained, however, in order to avoid protracted litigation, the Appellant provides its acceptance for the MAP settlement for this adjustment. Further, the Appellant is of the view that the acceptance of MAP resolution should not have any effect on the arm's length price to be determined for on-going litigation for other years.

- 7. Accordingly, the Appellant humbly communicates its acceptance of MAP resolution as per Rule 44G(7) of the Income Tax Rules, 1962 ('Rules'). Further, the Appellant humbly requests for withdrawal of the relevant grounds of appeal raised in relation to the issues which were subject matter of adjudication under MAP proceedings in accordance with Rule 44G(8) of the Rules*

8. Consequently, the Appellant wishes to withdraw the ITAT Appeal of the captioned appeal filed in Form No. 36 as the said grounds are covered under the MAP resolution. A copy of Form 36 along with Grounds of Appeal is enclosed as Annexure 2.

9 in view of the above, the Appellant humbly prays that it may kindly be permitted to withdraw the aforesaid appeal
Kindly take the above on record for further action from your side as prescribed.

We humbly request Your Honors to kindly take the above on record and oblige.

Yours faithfully.

For CA (India) Technologies Private Limited

Sd/-

Authorized Signatory

3. The learned Departmental Representative (ld. DR for short) for the Revenue has no objection to the assessee's prayer.

4. Considering the above, we permit the assessee to withdraw the present appeal. Accordingly, the appeal is dismissed as withdrawn.

5. In the result, the appeal is dismissed.

Order pronounced in the open court on 06.03.2026

Sd/-

Sd/-

(Saktijit Dey)
Vice President

(Makarand V. Mahadeokar)
Accountant Member

Mumbai; Dated : 06.03.2026

Roshani, Sr. PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT(A)
4. CIT - concerned
5. DR, ITAT, Mumbai
6. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai