

आयकर अपीलीय अधिकरण “ एल” न्यायपीठ मुंबई में।

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

**BEFORE SHRI RAJENDRA, ACCOUNTANT MEMBER AND
SHRI C.N. PRASAD, JUDICIAL MEMBER**

ITA NO. 2995/MUM/2005 : (A.Y : 2001-02)

ITA NO. 3200/MUM/2006 : (A.Y : 2002-03)

ADIT (I.T) -2(2)
Scindia House
Ballard Pier
Mumbai – 400 001

Vs. M/s UPS Worldwide
Forwarding Inc.
C/O SR Batliboi & Co
18th Floor, Express Towers
Nariman Point
Mumbai – 400 021
PAN : AAACU5661Q

(प्रत्यर्थी / Respondent)

(अपीलार्थी / Appellant)

अपीलार्थी की ओर से / Appellant by : **Shri Jasbir Chauhan**
प्रत्यर्थी की ओर से Respondent by : **Shri Harsh Kapadia**

सुनवाई की तारीख / Date of Hearing : **30/03/2017**
घोषणा की तारीख Date of Pronouncement : **30/03/2017**

आदेश / O R D E R

PER BENCH:

These two appeals are filed by the Revenue against various orders of the Ld. CIT (Appeals) for the assessment years 2001-02 and 2002-03.

2. In this case, the cross appeals filed by the Assessee were withdrawn for the reason that the issue in the appeals are settled in MAP proceedings for the

assessment years 2001-02 to 2013-14. The Ld. Counsel submits that the order of the Ld. Principal Commissioner of Income Tax (International Taxation) dated 17.02.2017 directing to grant relief to the Assessee as per the provisions and conditions laid down in Rule 44H(4) is placed on record.

3. The Ld. DR submits that in view of MAP proceedings settling the issues, these appeals becomes infructuous.

4. We find that the Assessee's appeals on same issues were dismissed as withdrawn by us in ITA Nos. 3260/Mum/2006, 3261/Mum/2006 and 8839/Mum/2010 for assessment years 2001-02, 2002-03 & 2006-07 respectively by order dated 29.03.2017. Therefore, since the matter is settled through MAP, the appeals of the Revenue becomes infructuous and hence dismissed.

Order pronounced in the open court on the 30th day of March 2017.

Sd/-
RAJENDRA
लेखा सदस्य /
ACCOUNTANT MEMBER

Sd/-
C.N.PRASAD
न्यायिक सदस्य /
JUDICIAL MEMBER

मुंबई / Mumbai; दिनांक / Dated 30/03/2017

LR, SPS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A), Mumbai.
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR,
ITAT, Mumbai
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

सहायक पंजीकार
(Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई/ ITAT, Mum