

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH, 'C' PUNE – VIRTUAL COURT

BEFORE SHRI R.S. SYAL, VICE PRESIDENT AND  
SHRI S.S.VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.2612/PUN/2016  
निर्धारण वर्ष / Assessment Years : 2011-12

ZF India Private Limited, B-38, MIDC, Chakan Industrial Area, Phase-II, Vasuli, Tal. Khed, Pune – 410501 PAN : AAACZ3052C	Vs.	DCIT, Circle-12, Pune
Appellant		Respondent

आयकर अपील सं. / ITA No.2723/PUN/2016  
निर्धारण वर्ष / Assessment Years : 2011-12

ACIT, Circle-12, Pune	Vs.	ZF India Private Limited, B-38, MIDC, Chakan Industrial Area, Phase-II, Vasuli, Tal. Khed, Pune – 410501 PAN : AAACZ3052C
Appellant		Respondent

Assessee by  
Revenue by

Shri Gajanan Molane  
Shri A.M. Mahadevan Krishnan

Date of hearing  
Date of pronouncement

01-06-2021  
01-06-2021

आदेश / ORDER

These two cross appeals - one by the assessee and the other by the Revenue arise out of the order dated 24-08-2016 passed by the CIT(A)-13, Pune in relation to the assessment year 2011-12.

2. Before us, the assessee has filed a letter dated 23-03-2021 seeking withdrawal of the appeals. The relevant contents of such letter reads as under:

*“We refer to the appeal filed by the Company ITA 2612/PUN/2016 in Form 36 on 17 November, 2016 and appeal filed by the Department ITA 2723/PUN/2016 in Form 36 on 02 December, 2016. Copy of the acknowledgement is enclosed as Annexure 1 for your Honours reference.*

*In this regard, it is humbly submitted that with a view to settle the pending tax dispute for AY 2011-12 the Appellant had filed for the Direct Tax Vivad Se Vishwas Act, 2020 (‘the VsV Act’) on 25 December, 2020, a declaration in Form 1 to opt for the Scheme and further an undertaking in Form-2 waiving all its rights to any claims as per the provisions of section 4(1) and section 4(5) of the VsV Act. Copy of Form 1 and Form 2 have been enclosed herewith for your Honours reference as Annexure 2.*

*Subsequently, the Designated Authority under the VsV Act issued a certificate (number 253077860310121) dated 31<sup>st</sup> January, 2021 under Form 3 as per the provisions of section 5(1) the VsV Act confirming the acceptance of the Forms 1 & 2 filed by the Appellant. Copy of the Form 3 issued has been enclosed as Annexure 3 for your Honours reference.*

*In light of the above, the Appellant wishes to withdraw the captioned appeals (ITA 2612/PUN/2016 and ITA 2723/PUN/2016) filed before your Honours for AY 2011-12 and requests your Honours permission for the same with a liberty to revive it again in accordance with the provisions of section 4(6) of the VsV Act, in case the declaration made under the above mentioned provisions of the VsV Act is rejected or withdrawn or cancelled.*

*We hope your Honour would accede to our request and oblige.”*

3. The ld. DR did not raise any objection to the withdrawal of the appeals filed by the assessee and the Revenue. As such, the Bench permits for withdrawal of the appeals. However, the Revenue is at

liberty to revive the appeal proceedings in the event of the Pr. Commissioner of Income Tax declines to issue requisite certificates prescribed under the Direct Tax Vivad Se Vishwas Act, 2020 for whatsoever reasons or for any other bona fide reasons.

4. In the result, the appeals are dismissed as 'withdrawn'.

Order pronounced in the Open Court on 01<sup>st</sup> June, 2021.

Sd/-  
**(S.S.VISWANETHRA RAVI)**  
**JUDICIAL MEMBER**

Sd/-  
**(R.S.SYAL)**  
**VICE PRESIDENT**

पुणे Pune; दिनांक Dated : 01<sup>st</sup> June, 2021  
सतीश

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order is forwarded to:**

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. The CIT(A)-13, Pune
4. The PCIT-5, Pune
5. DR, ITAT, 'C' Bench, Pune
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

**// True Copy //**

Senior Private Secretary  
आयकर अपीलीय अधिकरण ,पुणे / ITAT, Pune

		Date	
1.	Draft dictated on	01-06-2021	Sr.PS
2.	Draft placed before author	01-06-2021	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		

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