

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH: BANGALORE**

**BEFORE SHRI N.V. VASUDEVAN, VICE PRESIDENT AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

IT(TP)A Nos.2862&2863/Bang/2017
Assessment Years: 2013-14 & 2014-15

Astra Zeneca India Pvt. Ltd. 10 <sup>th</sup> & 11 <sup>th</sup> Floors Neville Towers Ramanujan IT City TRIL Infopark Ltd. Taramani Rajiv Gandhi Salai (OMR) Chennai-600 113  <b>PAN NO : AABCA2389N</b>	<b>Vs.</b>	Deputy Commissioner of Income-tax Circle-1(1)(1) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri C. Narayan, A.R.
<b>Respondent by</b>	:	Shri Pradeep Kumar, D.R.

Date of Hearing	:	05.01.2021
Date of Pronouncement	:	05.01.2021

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER:**

The assessee has filed these appeals challenging the orders passed by Ld CIT(A)-1, Bengaluru and they relate to the assessment year 2013-14 and 2014-15.

2. The Ld A.R of the assessee has filed a letter stating that the assessee has opted to settle the dispute in these two appeals under Direct Taxes Vivad Se Vishwas Act, 2020. It is stated that the assessee has filed Form 1 & 2 and is awaiting Form no.3. Accordingly, he has prayed for adjournment.

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3. The Ld D.R, however, submitted that the assessee has to withdraw the pending appeal after filing Form VSV1 as per Vivad Se Vishwas Act, 2020. Thereafter, the assessee is required to furnish a copy of the same along with the proof of payment of tax as determined by the tax official to the department. Accordingly she submitted that the appeals of the assessee may be dismissed as withdrawn, as the assessee, in any way, is required to withdraw these appeals.

4. The Ld A.R, in the rejoinder, submitted that in case the appeals are dismissed, the assessee should be given liberty to seek recall of the order, if something goes wrong.

5. We heard the parties and perused the record. The submissions made by parties are considered. Since the assessee has filed applications under Direct Tax Vivad Se Vishwas Act, 2020 for both the years referred above, the appellant would be moving applications for withdrawing these two appeals filed before the Tribunal in due course. Accordingly, we are of the view that no purpose will be served in keeping these appeals pending. Accordingly we dismiss both the appeals of the assessee as withdrawn. However, the assessee is given liberty to move appropriate applications seeking recall of the present order in accordance with the law, if the assessee intends to do so.

6. In the result, both the appeals of the assessee are dismissed as withdrawn.

Order pronounced in the open court on 5<sup>th</sup> Jan, 2021.

**Sd/-**  
**(N.V. Vasudevan)**  
**Vice President**

**Sd/-**  
**(B.R. Baskaran)**  
**Accountant Member**

Bangalore,  
Dated 5<sup>th</sup> Jan, 2021.  
VG/SPS

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**Copy to:**

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore.