

F.No. 500/06/2025-APA-I(c)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
Foreign Tax & Tax Research Division – I
APA-I Section

Hudco Vishala Building, Delhi,
Dated: 27th October, 2025

OFFICE MEMORANDUM

Subject : Giving effect to outcome reached under Mutual Agreement Procedure (MAP) in cases where appeal is pending in the office of Commissioner of Income Tax (Appeals) (CIT-A)-reg.

1. It has been observed that in various cases where a MAP application has been filed by the taxpayer in India under Rule 44G of the Income Tax Rules, 1962, the appeal is pending in the office of CIT (A).
2. As per procedure laid down in sub-rule (8) of Rule 44G, after successful resolution of MAP by the Competent Authority (CA) in India and receipt of the mutual agreement, the taxpayer is required to convey its acceptance or rejection of the resolution in writing to the CA along with proof of withdrawal of appeal. It is observed that for cases where the appeal is pending at the level of CIT (A) and a request for proof of withdrawal of appeal is made by the taxpayer, no procedure is explicitly laid down for the CIT (A) for this purpose.
3. In this regard, it is hereby requested that in cases where the appeal is pending at the level of CIT (A) and a request for withdrawal of appeal for grounds covered by the resolution under MAP is filed by the taxpayer, the office of CIT (A) may send an intimation of acceptance of withdrawal of such appeal or such grounds of appeal to the taxpayer in all such cases.
4. The intimation issued by the CIT (A) shall be treated as proof of withdrawal of appeal for the purpose of giving effect to the resolution reached under MAP as required under sub-rule (8) of Rule 44G of the Income Tax Rules, 1962.

This issues with approval of Member (L), CBDT.



(Pooja Ranawat)
Under Secretary, APA-I,
FT&TR-I, CBDT

Copy to,

- i. The Chairperson, CBDT for kind information
- ii. The Joint Secretary, (FT&TR-II), CBDT
- iii. The Deputy Secretary (APA), CBDT
- iv. The Director (FT&TR-II), CBDT
- v. The Director (FT&TR-IV), CBDT
- vi. The Director (FT&TR-V), CBDT
- vii. Respective PrCCITs
- viii. All offices of CIT (A)

Under Secretary, APA-I,
FT&TR-I, CBDT