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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **CM APPL. 9537/2018 in ITA 3/2014**

CONVERGYS CUSTOMER MANAGEMENT GROUP INC.
THROUGH MR. NARESH LAKHANI, AUTHORISED
SIGNATORY Appellant

versus

DIRECTOR OF INCOME TAX - I, INTERNATIONAL TAXATION
..... Respondent

CM APPL. 9540/2018 in ITA 4/2014

CONVERGYS CUSTOMER MANAGEMENT GROUP INC.
THROUGH MR. NARESH LAKHANI, AUTHORISED
SIGNATORY Appellant

versus

DIRECTOR OF INCOME TAX - I, INTERNATIONAL TAXATION
..... Respondent

CM APPL. 9538/2018 in ITA 260/2015

CONVERGYS CUSTOMER MANAGEMENT GROUP INC.
..... Appellant

versus

COMMISSIONER OF INCOME TAX -I, Respondent

CM APPL. 9539/2018 in ITA 267/2016

CONVERGYS CUSTOMER MANAGEMENT GROUP INC.
..... Appellant

versus

COMMISSIONER OF INCOME TAX -I INTERNATIONAL
TAXATION, NEW DELHI Respondent

CM APPL. 9541/2018 in ITA 268/2016

CONVERGYS CUSTOMER MANAGEMENT GROUP INC.
..... Appellant

versus

COMMISSIONER OF INCOME TAX-I INTERNATIONAL
TAXATION, NEW DELHI Respondent

ITA 3/2014 & connected matters

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Present : Mr. Rakesh Kumar and Mr. Rashmi Singh, Adv. for the appellant in ITA 3/2014, ITA 4/2014, ITA 260/2015, ITA 267/2016 & ITA 268/2016.
Mr. Asheesh Jain, Sr. Standing Counsel for respondent in ITA 3/2014, ITA 4/2014 & ITA 260/2015.
Mr. Rahul Chaudhary, Sr. Standing Counsel for respondent in ITA 267/2016 & ITA 268/2016.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

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13.03.2018

The appellant/applicant wishes to withdraw the appeals in the light of the resolution of the dispute, which was settled by Mutual Agreement Procedure (MAP) under the Indo-US Double Taxation Avoidance Agreement (DTAA).

The applications are allowed. The appeals are accordingly dismissed as withdrawn.

It is also brought to the notice by the Id. Counsel for Revenue that on 27.02.2017 other appeals, preferred by the Revenue as well as the assessee (ITA Nos. 679/2014, 680/2014, 681/2014, 262/2015, 454/2015, 619/2015, 620/2015, 622/2015, 650/2015, 288/2016 and 661/2016) would be covered by the same agreement between the Govt. of US and India under the Indo-US (DTAA). Ld. Counsel for the Revenue also states that he has instructions to withdraw the said appeals and that the same too may be permitted to be withdrawn. In this regard, he places on record copy of the communication received



by DCIT International Taxation Circle 1(1)(1), New Delhi. The said communication reads as follows:

“This is to convey that the Office of the Competent Authority of India, CBDT, New Delhi has issued order of resolution u/s 90 of the Income Tax Act, 1961 read with Article 27 of the India-USA Double Taxation Avoidance convention dated 11.12.2017 in the case of Convergys Customer Management Group Inc for the A.Ys 2002-03 to 2004-05 and 2006-07 to 2012-13 (copy attached).

Accordingly, the assessee vide this office letter 01-02-2018, was required to submit its acceptance of the resolution so reached and to submit confirmation of withdrawal of pending appeals in respect of the above mentioned A.Ys.

In response, the assessee vide letter dated 26.02.2018, has conveyed their agreement with the resolution so done and that the Company will initiate steps for withdrawing its appeals before Hon'ble High Court & ITAT for the years under consideration. Therefore, process of giving effect to the resolution is under progress.

In view of the above, it is requested that the appeals of Revenue pending before the Hon'ble High Court in this case for the above mentioned assessment years may not be pressed and may be withdrawn in due course after ensuring that the assessee too has withdrawn its pending appeals.”

In view of the above, all the aforesaid appeals i.e. ITA Nos. 679/2014, 680/2014, 681/2014, 262/2015, 454/2015, 619/2015, 620/2015, 622/2015, 650/2015, 288/2016 and 661/2016 are dismissed as withdrawn.


S. RAVINDRA BHAT, J


A. K. CHAWLA, J

MARCH 13, 2018/rc
ITA 3/2014 & connected matters