

**IN THE INCOME TAX APPELLATE TRIBUNAL
"G" Bench, Mumbai**

**Before Shri D. Manmohan, Vice President
and Shri Rajendra, Accountant Member**

ITA No.	A.Y.	Assessee	PAN
8776/Mum/2011	2007-08	McKinsey International, Inc.	AAACM7228F
1503/Mum/2011	2005-06	McKinsey & Co. Inc., United States	AAACM7219C
8768/Mum/2011	2007-08	McKinsey & Co. Inc., United States	AAACM7219C
7554/Mum/2010	2007-08	McKinsey & Co. Inc., Russia	AABCM1172B
7593/Mum/2010	2007-08	McKinsey Incorporated, Mumbai	AAACM7221N
7594/Mum/2010	2006-07	McKinsey & Co. Inc., United States	AAACM7219C
7597/Mum/2010	2007-08	McKinsey & Co. Inc., Malasia	AABCM0986H
7598/Mum/2010	2007-08	McKinsey & Co. Inc., Hong Kong	AAACM7230R
7599/Mum/2010	2007-08	McKinsey & Co. Inc., France	AAACM7223Q
7600/Mum/2010	2007-08	McKinsey & Co. Inc., Italy	AACM7266M
7601/Mum/2010	2007-08	McKinsey & Co. Inc., Finland	AAACM7229E
7602/Mum/2010	2007-08	McKinsey & Co. Inc., Hungary	AABCM0987G
7603/Mum/2010	2007-08	McKinsey & Co. Inc., Prague	AAFCEM2922F
7604/Mum/2010	2007-08	McKinsey & Co. Inc., Colombia	AABCM0995L
7605/Mum/2010	2007-08	McKinsey & Co. Inc., Japan	AAACM7224K
7606/Mum/2010	2007-08	McKinsey & Co. Inc., Norway	AAACM7225J
7607/Mum/2010	2007-08	McKinsey & Co. Inc., Switzerland	AAACM7251Q
7608/Mum/2010	2007-08	McKinsey & Co. Inc., Ireland	AADCM3494Q
7609/Mum/2010	2007-08	McKinsey & Co. Inc., Austria	AAECM3955D
7610/Mum/2010	2007-08	McKinsey & Co. Inc., Israel	AADCM3492J
7611/Mum/2010	2007-08	McKinsey & Co. Inc., The Netherlands	AAACM7234M

7612/Mum/2010	2007-08	McKinsey & Co. Inc., Chile	AABCM8233B
7613/Mum/2010	2007-08	McKinsey & Co. Inc., Thailand	AABCM0992P
7614/Mum/2010	2007-08	McKinsey & Co. Inc., Denmark	AAACM7231Q
7615/Mum/2010	2007-08	McKinsey & Co. Inc., International	AADCM3493K
7616/Mum/2010	2007-08	McKinsey & Co. Inc., Luxemburg	AAACM7444F
7617/Mum/2010	2007-08	McKinsey Pacific Rim, Inc. Mumbai	AAACM7233N
7618/Mum/2010	2007-08	McKinsey & Co. Inc., Asia	AABCM7214R
7619/Mum/2010	2007-08	McKinsey Knowledge Centre, Belgium Inc.	AADCM3489P
7620/Mum/2010	2007-08	McKinsey & Co. Inc., Belgium	AAACM7232P
7621/Mum/2010	2007-08	McKinsey & Co. Inc., Sweden	AAACM7213J
7626/Mum/2010	2007-08	McKinsey & Co. Inc., United Kingdom	AAACM7227L
7627/Mum/2010	2007-08	McKinsey & Co. Inc., Washington DC	AAF2M2921C

C/o. S.R. Batliboi & Co., 14th Floor
The Ruby, Senapati Bapat Marg
Dadar (W), Mumbai 400028

Dy. Director of Income Tax
(International Taxation) - 4(1)
Scindia House, Ballard Estate
Mumbai 400038

Appellant

Respondent

Appellant by: Shri Divesh Chawla
Respondent by: Shri Pavan V ed

Date of Hearing: 31.05.2012
Date of Pronouncement: 31.05.2012

ORDER

Per Bench

All these appeals are filed at the instance of the assessee companies. The assessees had filed separate letters in each of the appeals under Article 27 of the Double Tax Avoidance Agreement between India and United States in respect of adjustments made in the assessment orders. Thereafter the competent authorities of India and United States have resolved the cases and closing letters have been issued to the assessees from Unites States competent authority. The learned counsel for the assessee submitted before

us that the appeals fixed for hearing today are permitted to be withdrawn in the light of the above development. In sum and substance, assessee is not interested in prosecuting the appeals.

2. The learned CIT-DR, however, submitted that "L" Bench D.R. is handling these appeals and hence he is not competent to assist the Bench even in regard to an application filed by the assessee seeking withdrawal of its appeals.

3. We have considered the submissions of the learned counsel as well as the learned CIT-DR. In our opinion, ordinarily a person competent to file an appeal should also have the liberty to withdraw its appeal unless there are genuine reasons pointed out by the Revenue to show as to why the appeals deserve to be continued. In fact, if the Department is aggrieved by the orders of the lower authorities, they could have either filed cross objections or moved appropriate petitions accordingly. But no such material is available on record which may indicate that they are aggrieved by the impugned orders. Since the assessee is also not aggrieved by the impugned orders, in the form of filing an application seeking withdrawal of its appeals, we do not find any reason as to why the appeals should be kept pending for a formal nod of the concerned D.R. Having regard to the circumstances of the case we permit the assessee to withdraw their appeals.

4. In the result, appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court on 31st May 2012.

Sd/-
(Rajendra)
Accountant Member

Sd/-
(D. Manmohan)
Vice President

Mumbai, Dated: 31st May 2012

Copy to:

1. *The Appellants*
2. *The Respondent*
3. *The CIT(A) – 11, Mumbai*
4. *The DIT (International Taxation), Mumbai*
5. *The DR, “G” Bench, ITAT, Mumbai*

By Order

//True Copy//

*Assistant Registrar
ITAT, Mumbai Benches, Mumbai*

n.p.