आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ 'एल', मुंबई ।

IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES "L", MUMBAI

सर्वश्री आर.एस. स्याल, लेखा सदस्य **एवं** विवेक वर्मा, न्यायिक सदस्य, के समक्ष ।

Before Shri R.S.Syal, AM and Shri Vivek Varma, JM

ITA No.8776/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Austria C/o.S.R.Batliboi & Co. 18th Floor, Express Towers Nariman Point, Mumbai – 400 021. **PAN : AABCM6643H.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8777/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Switzerland C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7215Q.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8778/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. United Kingdom, C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7227L.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8779/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Italy C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7266M.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8780/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Netherlands C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AACM7234M.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8781/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Finland C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7229E.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8782/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Indonesia C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AABCM5262P.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8783/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Chile C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AABCM8233B.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8784/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Denmark C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AACM7231Q.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8785/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Hong Kong C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7230R.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8786/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. FSU C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AABCM1172B.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8787/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Malaysia C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AABCM0986H.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8788/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey Pacific Rim Inc. C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7233N.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8789/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey International de Venezueoa Inc. C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AABCM0982D.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8790/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey Asia Inc. C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7214R.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8791/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. Japan C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7224K.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

ITA No.8792/Mum/2010 : Asst.Year 2003-2004

M/s.McKinsey & Co., Inc. France C/o.S.R.Batliboi & Co. Nariman Point, Mumbai – 400 021. **PAN : AAACM7223Q.**	बनाम/ Vs.	The Dy.Director of Income-tax (International Taxation) 4(1) Mumbai.
(अपीलार्थी /Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी **की ओर से /Appellants by : Shri Porus Kaka**

प्रत्यर्थी **की ओर से /Respondent by : Ms.Neeraja Pradhan**

सुनवाई की तारीख / Date of Hearing : 14.03.2013		घोषणा की तारीख / Date of Pronouncement : 20.03.2013

आदेश / O R D E R

Per Bench :

This batch of 17 appeals filed by different but connected assessees relates to the assessment year 2003-2004.

2. At the time of hearing the learned Counsel for the assessee has placed on record an application dated 14th March, 2013 and contended that since a resolution has been arrived at by the Competent Authorities under Article 27 of India-US Double Taxation Avoidance Agreement on Mutual Agreement Procedure, the assessees wish to withdraw the captioned appeals. The learned Departmental Representative did not raise any objection to such prayer. We, therefore, permit the assessees to withdraw these appeals, which hereby stand dismissed as withdrawn.

3. In the result, the appeals are dismissed.

Order pronounced on this 20th day of March, 2013.
आदेश की घोषणा दिनांकः को की गई ।

Sd/-	Sd/-
(Vivek Varma)	**(R.S.Syal)**
न्यायिक सदस्य / JUDICIAL MEMBER	**लेखा सदस्य / ACCOUNTANT MEMBER**

मुंबई Mumbai; दिनांक Dated : 20th March, 2013.
Devdas*

<u>आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to</u> :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The DRP-II, Mumbai.
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई / **ITAT, Mumbai**