

ITEM NO.20

COURT NO.11

SECTION IIIA

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No(s). 17456/2015

(Arising out of impugned final judgment and order dated 07/11/2014 in WP No. 458/2005 passed by the High Court Of Calcutta)

ASSISTANT DIRECTOR OF INCOME TAX
(INTERNATIONAL TAXATION) AND ANR.

Petitioner(s)

VERSUS

P & O NEDLLOYD LTD. AND ANR.

Respondent(s)

(with office report)

WITH

SLP(C) No. 24217/2015
Office Report)

S.L.P.(C)...CC No. 11920/2016
(With (With appln.(s) for c/delay in refiling SLP and appln.(s) for c/delay in filing SLP and Office Report)

S.L.P.(C)...CC No. 10314/2016
(With appln.(s) for c/delay in filing SLP and Office Report)

Date : 02/09/2016 These petitions were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI
HON'BLE DR. JUSTICE D.Y. CHANDRACHUD

For Petitioner(s) Ms. Pinky Anand, ASG
Mr. Manish, Adv.
Mr. Pravesh Thakur, Adv.
Mrs. Anil Katiyar, Adv.

For Respondent(s) Mr. Porus F. Kaka, Sr. Adv.
Mr. Manish Kanth, Adv.
Mr. Rustom B. Hathikhanawala, Adv.

Signature Not Verified
Digitally signed by
ASHWANI KUMAR
Date: 2016.09.05
17:19:10 IST
Reason: []

UPON hearing the counsel the Court made the following
O R D E R

The issue raised by the Revenue now stands settled in view of

the decision taken by the Government of India itself which is contained in communication No. DCIT(IT)/2(1)/Kol/P&O Nedlloyd/2016-17/130 dated 24.08.2016 addressed by the Office of the Deputy Commissioner of Income-Tax (International Taxation), Circle-2(1), Kolkata, Aayakar Bhawan Poorva, 110, Shantipally, Kolkata-700107 to the respondent(s)/assessee(s) which reads as under:

"To

The Principal Officer, Maersk Line UK c/o Maersk(India) Private Limited A/B, Jasmine Tower, 401/402, 4 th Floor, Shakespeare Sarani, Circus Avenue, Kolkata, West Bengal-700017.	The Principal Officer, Maersk Line BV c/o Maersk(India) Private Limited 12A, Tower A, Urmi Estate, Ganapatrao Khadam Marg, Lower Parel, Mumbai - 400013, Maharashtra.
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Madam/Sir,

Sub:- Request for certified copy of MAP resolution letter-Matter Reg.

Kindly refer to your letter dated 22.08.2016.

The MAP resolution order dated 02.08.2016, received from the office of the Competent Authority of India, CBDT, Ministry of Finance is enclosed herewith.

In this connection, you are also requested to furnish your acceptance or rejection of the said order in accordance with the provisions of Rule 44H(1)(i) of the Income Tax Rules, 1962.

This may please be treated as most urgent.

Yours sincerely,
sd/-
(P.G.Chaudhury)
DCIT(IT), Circle-2(1), Kolkata."

Learned counsel for the respondent(s)/assessee(s) submits that the respondent(s)/assessee(s) has given its acceptance to the terms

contained in the MAP resolution order dated 02.08.2016.

In view thereof, the present special leave petitions do not survive and are dismissed as having become infructuous.

(Ashwani Thakur)
COURT MASTER

(Tapan Kr. Chakraborty)
COURT MASTER