Serial No. OD – 3

HIGH COURT AT CALCUTTA
(ORIGINAL SIDE)

ITAT/58/2018
IA No.GA/1/2018 (Old No.GA/691/2018)

(Through Video Conferencing)

PRINCIPAL COMMISSIONER OF INCOME TAX INTERNATIONAL TAXATION AND TRANSFER PRICING
….Appellant(s)

Through: (None)

Versus

OUTOTEC. GMBH, C/o. OUTOTEC INDIA PRIVATE LIMITED
….Respondent(s)

Through: Ms. Nilanjana Banerjee Pal, Advocate (VC)

Coram: HON'BLE MR. RAJESH BINDAL, CHIEF JUSTICE (ACTING)

HON'BLE MR. JUSTICE RAJARSHI BHARADWAJ, JUDGE

O R D E R

1. Learned counsel for the assessee submitted that the dispute in the present appeal has been settled by the respondent-assessee under the *Vivad se Vishwas Act, 2020* and the amount of tax has already been deposited.

2. In view of the aforesaid stand taken by learned counsel for the assessee, the present appeal is dismissed as infructuous, leaving the substantial questions of law open.

KOLKATA **(RAJARSHI BHARADWAJ)** **(RAJESH BINDAL)**
28.09.2021 **JUDGE** **CHIEF JUSTICE (ACTING)**
sm/akg