IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.288 OF 2015

Zaiuddin A. Siddique … Appellant
Vs.
Joint Commissioner of Income Tax-19(3) … Respondent

Mr. Sameer Dalal for Appellant.

CORAM : UJJAL BHUYAN &
ABHAY AHUJA, JJ.

DATE : DECEMBER 01, 2020

P.C. :

Heard Mr. Sameer Dalal, learned counsel for the appellant.

2. This appeal under section 260-A of the Income Tax Act, 1961 has been preferred by the appellant against the judgment and order dated 25.04.2014 passed by the Income Tax Appellate Tribunal, 'G' Bench, Mumbai in Income Tax Appeal No.4699/M/11 for the assessment year 2004-05.

3. The appeal was admitted by this Court on 31.10.2017 on the substantial questions of law framed in the said order.

4. Learned counsel for the appellant submits that in the meanwhile Parliament has enacted the Direct Tax Vivad se Vishwas Act, 2020 to provide for resolution of tax disputes. In terms of the said Act, appellant had filed the declaration under section 3 before the designated authority which in turn had issued the certificate under section 5(1) of the said Act on 10.11.2020 determining the amount payable as nil. However, for passing of the final order under section 5(2) of the said Act, appellant is required to withdraw the present appeal under section 4(3). Hence, the prayer is made for withdrawal of the appeal.

4.1. He further submits that he had informed Mr. A. R. Malhotra, learned standing counsel, Revenue who however informed him that because of his advanced age he would not be able to participate in physical Court proceedings but that he has no objection to the prayer made.

5. Upon hearing learned counsel for the appellant and on due consideration, we deem it appropriate to allow the prayer for withdrawal of the appeal.

6. Accordingly, the appeal is disposed of as withdrawn. Refund as per Rules.

7. This order will be digitally signed by the Private Secretary of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

(ABHAY AHUJA , J.) **(UJJAL BHUYAN, J.)**

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