**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
BENCH AT AURANGABAD**

909 CIVIL APPLICATION NO.12869 OF 2021
IN ITA/37/2020 WITH CA/12868/2021 IN ITA/36/2020

THE PR. COMMISSIONER OF INCOME TAX – I, PUNE
VERSUS
NAKODA MACHINERY PVT. LTD., AHMEDNAGAR
...
Mr A. R. Kale and Dr. Kalpalata Patil Bharaswadkar, Advocates for applicant;

**CORAM : RAVINDRA V. GHUGE
AND
S. G. MEHARE, JJ.**

DATE : 3rd December, 2021

PER COURT:

1. By these applications, the applicant – original appellant has put forth a peculiar situation. He contends that the order dated 11/03/2021, permitting the department to withdraw the Tax Appeals even before issuance of notice, were entrusted to Advocate Smt. Kalpalata Patil Bharaswadkar and Advocate Shri. A. R. Kale. The said appeals were to be withdrawn in the light of the respondent having availed of "*Vivad Se Vishwas Scheme 2020*". The respondent in both these matters is the same industry. Inadvertently, it appears that the facts of some different case are recorded in the order and the name of a different Counsel is

mentioned as representing the appellant. The reason set out in the order dated 11/03/2021, is not a reason for which the Income Tax Department withdrew the appeals.

2. In view of the above, as the order dated 11/03/2021 sought to be reviewed, was passed before issuance of the notice to the respondent and as the respondent settled the dispute with the Income Tax Department, these civil applications are allowed. The order dated 11/03/2021 stands reviewed/corrected as under :-

(a) The name of the appellant shown as 'Principal Commissioner of Income Tax – 2, Aurangabad' is wrongly typed and be replaced by the 'Principal Commissioner of Income Tax-I, Pune.

(b) The appearance of Advocates Smt. Kalpalata Patil Bharaswadkar and Shri. A. R. Kale be shown as the Advocate representing the Income Tax Department-appellant in place of Advocate Sharma;

(c) The reason set out in paragraph 2 of the order dated 11/03/2021, be replaced as under :-

"The learned Counsel appearing for the appellant tenders a copy of the instructions dated 04/03/2021, vide which, the department desires to withdraw the Tax Appeals since the respondent has availed of "*Vivad Se Vishwas Scheme 2020*";

(d) The rest of the order shall remain as it is.

(S. G. MEHARE, J.) **(RAVINDRA V. GHUGE, J.)**

sjk