S.S.Kilaje

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO. 733 OF 2016

Span Associates .. Appellant

Versus

Asst. Commissioner of Income-Tax-19(1)-1 .. Respondent

……………….

- Mr. Mandar Vaidya for the Appellant.
- Mr. Sham Walve for the Respondent.

……………….

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.

DATE : FEBRUARY 03, 2021.

P.C.:

Heard Mr. Mandar Vaidya, learned counsel for the appellant and Mr. Sham Walve, learned standing counsel, revenue for the respondent.

2. This appeal under section 260A of the Income Tax Act, 1961 has been preferred by the assessee as the appellant against the order dated 24.09.2015 passed by the Income Tax Appellate Tribunal, Mumbai Bench "H", Mumbai in ITA No. 678/Mum/2011 for the assessment year 2007-08.

3. The appeal was admitted by this Court on 03.12.2018 on the substantial question of law framed in the said order.

4. Today the appeal is before us on a *praecipe* filed by learned counsel for the appellant.

5. It is submitted that Parliament has enacted the Direct Tax *Vivad se Vishwas Act, 2020* (briefly 'the Act' hereinafter) providing for a scheme for resolution of tax disputes. Appellant has filed a declaration under section 3 of the said Act before the Designated Authority which had thereafter issued a certificate under section 5(1) of the said Act determining the amount refundable to the appellant. However, for passing of the final order under section 5(2) of the said Act, appellant is required to withdraw the appeal in terms of section 4(3) thereof. Hence, the prayer for withdrawal of the appeal.

6. Learned counsel for the respondent has no objection to the prayer made for withdrawal of the appeal.

7. Considering the above, we allow the appellant to withdraw the appeal. Accordingly, the appeal is disposed of as withdrawn.

8. Refund as per Rules.

[MILIND N. JADHAV, J.] **[UJJAL BHUYAN, J.]**

Ravindra M. Amberkar

Digitally signed by Ravindra M. Amberkar
Date: 2021.02.04 17:55:17 +0530