Amberkar

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO. 564 OF 2002

Dr. Arvind A. Dadia .. Appellant
Versus
Income - tax Officer, Ward - 14 (1)
(now ward 11(2) - 1). .. Respondent

.....

- Ms. Neha Paranjape i/by Jitendra Singh for the Appellant.
- Mr. Suresh Kumar for the Respondent.

.....

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

DATE : MARCH 09, 2021.

P.C.:

Heard Ms. Neha Paranjape, learned counsel for the appellant and Mr. Suresh Kumar, learned counsel 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 03.01.2002 passed by the Income Tax Appellate Tribunal, 'D' Bench, Mumbai in I.T.A. No.4867/Mum/2000 for the assessment year 1997-98.

3. The appeal was admitted by this Court on 06.08.2004 on the substantial questions 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 has thereafter issued a certificate under section 5(1) of the said Act determining the amount of tax payable by 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 Accordingly, the appeal is disposed of as withdrawn.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: 2021.03.09 16:14:08 +0530