*S.S.Kilaje*

# IN THE HIGH COURT OF JUDICATURE AT BOMBAY

**O.O.C.J.**

## INCOME TAX APPEAL NO.840 OF 2009

Mahindra Intertrade Limited .. Appellant

**Versus**

DCIT Circle 2(2), Aayakar Bhavan, .. Respondent
Maharishi Karve Marg, Mumbai 400 020.

……………….

- Mr. Sanjiv Shah, Advocate for the Appellant.
- Mr. Sham Walve, Advocate for the Respondent.

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

**DATE : FEBRUARY 16, 2021.**

**P.C.:**

Heard Mr. Shah, learned counsel for the appellant and Mr. Walve, 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 09.05.2008 passed by the Income Tax Appellate Tribunal, 'H' Bench, Mumbai in I.T.A. No.8276/M/04 for the assessment year 2000-01.

**3.** The appeal was admitted by this Court on 18.06.2009 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 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 Accordingly, the appeal is disposed of as withdrawn.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: 2021.02.17 11:24:53 +0530