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

INCOME TAX APPEAL NO.104 OF 2003

Shri. R. J. Vaishnav ..Appellant
Versus
Jt. Commissioner of Income Tax ..Respondent

Ms. Neha Paranjape i/by K. Gopal, Advocate for the Appellant.
Mr. Sham Walve, Advocate for the Respondent.

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.
DATE : 4th FEBRUARY, 2021

P.C.

1. Heard Ms. Neha Paranjape, learned counsel for the appellant and Mr. Sham Walve, learned counsel for the respondents.

2. This appeal has been preferred by the assessee as the appellant under section 260A of the Income Tax Act, 1961 against the order dated 11.06.2002 passed by the Income Tax Appellate Tribunal, “C” Bench, Mumbai in ITA No.62/Mum/2000 for the assessment year 1995-96.

3. The appeal was admitted by this Court by order dated 07.10.2004 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 stated that Parliament has enacted the Direct Tax Vivad se

Vishwas Act, 2020 providing for a scheme for resolution of tax disputes. In terms thereof, appellant has filed declaration under section 3 before the designated authority. Designated authority issued certificate under section 5(1) determining the amount refundable. For passing of the final order under section 5(2), appellant is required to withdraw the appeal under section 4(3) and to furnish proof of withdrawal along with intimation of payment, if any, to the designated authority. Hence, prayer for withdrawal of the appeal.

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

7. Having regard to the above, we allow withdrawal of the appeal.

8. Appeal is accordingly disposed of as withdrawn.

9. Refund as per rules.

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