S.S.Kilaje

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

INCOME TAX APPEAL NO. 1279 OF 2008
WITH
INCOME TAX APPEAL NO. 239 OF 2010

Piaggio Vehicles Pvt. Ltd. .. Appellant

Versus

Dy. Commissioner of Income Tax, Circle 1(2), Pune and Anr. .. Respondents

....

- Mr. S. J. Mehta a/w. Ms. A. Vissanji for the Appellants.
- Mr. Sham Walve for the Respondents.

....

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

DATE : JANUARY 28, 2021.

P.C.:

Heard Mr. Mehta, learned counsel for the appellant and Mr. Walve, learned standing counsel, revenue for the respondents.

2. Income Tax Appeal No. 1279 of 2008 under section 260A of the Income Tax Act, 1961 has been preferred by the assessee as the appellant against the order dated 27.11.2007 passed by the Income Tax Appellate Tribunal, Bench "B", Pune in ITA No. 442/PN/03 and ITA No. 454/PN/05 for the assessment years 1999-00 and 2001-02 whereas Income Tax Appeal No. 239 of 2010 under section 260A of the Income Tax Act, 1961 has been preferred by the assessee as the appellant against the order dated 29.05.2009 passed by the Income Tax Appellate Tribunal, "A" Bench, Pune in ITA No. 1797/PN/05 for the assessment year 2002-03 respectively.

3. Both the appeals are pending for admission.

4. 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 declarations under section 3 of the said Act before the Designated Authority which had thereafter issued certificates under section 5(1) of the said Act determining the amounts refundable to the appellant. However, for passing of final order under section 5(2) of the said Act, appellant is required to withdraw the appeals in terms of section 4(3) thereof. Hence, the prayer for withdrawal of the appeals.

5. Learned counsel for the respondents has no objection to the prayer made for withdrawal of the appeals.

6. Considering the above, we allow the appellant to withdraw the appeals. Accordingly, both the appeals are disposed of as withdrawn.

7. Refund as per Rules.

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

Ravindra M. Amberkar

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Date: 2021.01.29 14:58:02 +0530