S.S.Kilaje

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

INCOME TAX APPEAL NO.2030 OF 2013

Helix Energy Solutions Group Inc. C/o Nangia & Co. .. Appellant.

Versus

Assistant Director of Income Tax, International Taxation, Circle-3(1) .. Respondent

....

- Mr. Atul Jasani, Advocate for the Appellant.
- Mr. Sham Walve h/f. Mr. Arvind Pinto, Advocate for the Respondent.

....

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

DATE : FEBRUARY 16, 2021.

P.C.:

Heard Mr. Jasani, 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 06.03.2013 passed by the Income Tax Appellate Tribunal, 'H' Bench, Mumbai in I.T.A. No.7736/Mum/2011 for the assessment year 2008-09.

3. The appeal was admitted by this Court on 23.11.2015 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 on 29.01.2021 before the Designated Authority which has thereafter issued a certificate under section 5(1) of the said Act 11.02.2021 determining the amount payable by the appellant at Nil. 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 Accordingly, the appeal is disposed of as withdrawn.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 11:30:15 +0530