

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

INCOME TAX APPEAL NO.2183 OF 2018

Swiwar Offshore Pte. Ltd.

... Appellant

V/s.

Addl. DIT (International Taxation)
Range-2, Mumbai.

... Respondent

Ms.Aasifa Khan alongwith Mr.Rajesh Poojary i/by M/s Mint &
Confreres, Advocates for the Appellant.
Mr.Suresh Kumar, Advocate for the Respondent.

**CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.
DATE : FEBRUARY 15, 2021.**

P.C.:-

Heard Ms.Aasifa Khan, learned counsel for the appellant; and
Mr.Suresh Kumar, learned standing counsel, revenue for the
respondent.

2. This appeal has been preferred under section 260A of the
Income Tax Act, 1961 against the order dated 30th November, 2017
passed by the Income Tax Appellate Tribunal, "L" Bench, Mumbai in
ITA No.4884/Mum/2012 for the assessment year 2009-10.

3. The appeal is pending for admission.

4. Learned counsel for the appellant submits that during the
pendency of the appeal Parliament has enacted the Direct Tax
Vivad Se Vishwas Act, 2020 providing for a scheme for
resolution of tax disputes. Appellant had filed a declaration under
section 3 of the said Act before the Designated Authority which
Authority has issued certificate under section 5(1) on 8th
February, 2021 determining the amount of tax payable by the

appellant which is “Nil”. For passing of final order under section 5(2) of the said Act, appellant is required to withdraw the appeal under section 4(3). Hence, the prayer for withdrawal.

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

6. In view thereof, we allow the prayer for withdrawal. Consequently, the appeal is disposed of on withdrawal.

7. Refund of court fee as per rules.

(MILIND N. JADHAV, J.)

(UJJAL BHUYAN, J.)

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