IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.461 OF 2005

M/s. Mahindra Sona Limited … Appellant
Vs.
Commissioner of Income Tax, City-II, Mumbai … Respondent

Mr. Atul K. Jasani for Appellant.
Mr. Suresh Kumar for Respondent.

CORAM : UJJAL BHUYAN &
ABHAY AHUJA, JJ.

DATE : JANUARY 05, 2021

P.C. :

Heard Mr. Jasani, learned counsel for the appellant and Mr. Suresh Kumar, learned standing counsel Revenue for the respondent.

2. This appeal under section 260-A of the Income Tax Act, 1961 has been preferred by the assessee against the order dated 28.03.2005 passed by the Income Tax Appellate Tribunal, 'A' Bench, Mumbai in I.T.A.No.1629/Mumbai/2001 for the assessment year 1997-98.

3. The appeal was admitted by this Court on 24.10.2008 on the substantial questions of law framed in the said order.

4. The appeal has now been listed on *praecipe* filed by the appellant.

5. Mr. Jasani submits 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. In terms of the said scheme, appellant had filed a declaration on 01.12.2020 before the Designated Authority which had issued the certificate under section 5(1) of the said Act on 11.12.2020 determining the tax dues payable by the assessee at Rs.88,89,335.00. However, before 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). Hence, the prayer for withdrawal of the appeal.

6. Mr. Kumar, learned standing counsel Revenue has no objection to the prayer made for withdrawal of the appeal.

7. Considering the above, we allow the appellant to withdraw the appeal.

8. Appeal is accordingly disposed of on withdrawal.

9. Refund as per Rules.

10. This order will be digitally signed by the Private Secretary of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

(ABHAY AHUJA, J.) **(UJJAL BHUYAN, J.)**

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