

R.M. AMBERKAR
(Private Secretary)

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

INCOME TAX APPEAL NO. 744 OF 2015

M/s. Wham Investments Pvt Ltd
(Earlier known as Wham Leasing &
Investments Pvt Ltd) .. Appellant

Versus

Dy. Commissioner of Income Tax, Circle
3(3), Mumbai & Anr. .. Respondents

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- Mr. V.S. Hadade for the Appellant
 - Mr. Sham Walve for the Respondents
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**CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.**

DATE : FEBRUARY 1, 2021.

P.C.:

Heard Mr. V.S. Hadade, learned counsel for the appellant and Mr. Sham Walve, learned standing counsel Revenue for the respondents.

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 06.02.2015 passed by the Income Tax Appellate Tribunal, 'G' Bench, Mumbai in I.T.A. No. 8531/M/2010 for the assessment year 2006-07.

3. The appeal was admitted by this Court on 10.01.2018 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 before the Designated Authority which had thereafter issued a certificate under section 5(1) of the said Act. 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 respondents 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 Accordingly, the appeal is disposed of as withdrawn.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

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