

S.S.Kilaje

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

**INCOME TAX APPEAL NO.684 OF 2015**

Mahalaxmi Co-op. Bank Ltd., "Shree  
Bhavan", 167-B Mangalwar Peth. .. Appellant.

**Versus**

Deputy Commissioner of Income-tax,  
Circle-1, Kolhapur .. Respondent

- .....
- Mr. Atul Jasani, Advocate for the Appellant.
  - Mr. Sham Walve h/f. N.N. Singh, 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 09.12.2014 passed by the Income Tax Appellate Tribunal, 'B' Bench, Pune in I.T.A. No.63/PN/2014 for the assessment year 2010-11.

**3.** The appeal was admitted by this Court on 07.11.2017 on the substantial question 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 27.01.2021 before the Designated Authority which had thereafter issued a certificate under section 5(1) of the said Act 08.02.2021 determining the amount refundable to the appellant. 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 Accordingly, the appeal is disposed of as withdrawn.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  
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Date: 2021.02.17 09:28:25 +0530