

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

INCOME TAX APPEAL NO.1716 OF 2011

M/s Mahindra and Mahindra Limited ... Appellant
V/s.
Addl. Commissioner of I.T. Circle 2(2) ... Respondent

Mr.Sanjiv Shah, Advocate for the Appellant.
Mr.Sham Walve, Advocate for the Respondent.

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

P.C.:-

Heard Mr.Sanjiv Shah, learned counsel for the appellant; and
Mr.Walve, 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 25th March, 2011 passed by the Income Tax Appellate Tribunal, "B" Bench, Mumbai in ITA No.298/M/10 for the assessment year 1992-93.

3. By order dated 26th February, 2013 the appeal was admitted by this court on the substantial questions of law framed therein.

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 30th January, 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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