

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

INCOME TAX APPEAL NO. 1647 OF 2017

Himanshu B. Kanakia .. Appellant

Versus

The Assistant Commissioner of Income-
tax, Circle 23 .. Respondent

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- Mr. Atul K. Jasani for the Appellant.
 - Mr. Sham Walve for the Respondent.
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**CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.**

DATE : JANUARY 12, 2021.

P.C.:

1. Heard Mr. Jasani, learned counsel for the appellant and Mr. Walve, 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 as the appellant against the order dated 25.01.2017 passed by the Income Tax Appellate Tribunal, 'H' Bench, Mumbai in I.T.A. No. 942/Mum/2011 and C.O. NO. 257/Mum/2014 for the assessment year 2007-08.

3. The appeal is pending for admission.
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 22.12.2020 before the Designated Authority which had thereafter issued a certificate under section 5(1) of the said Act on 01.01.2021 determining the tax dues payable by the assessee. 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 Accordingly, the appeal is disposed of as withdrawn.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.

9. 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.

[MILIND N. JADHAV, J.]

[UJJAL BHUYAN, J.]

Ravindra
M.
Amberkar

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