IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.135 OF 2014

Dr. Dinesh Jain … Appellant
Vs.
Assistant Commissioner of Income Tax, Mumbai … Respondent

Mr. Sameer Dalal for Appellant.
Mr. Arvind Pinto for Respondent.

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.

DATE : JANUARY 27, 2021

P.C. :

Heard Mr. Sameer Dalal, learned counsel for the appellant and Mr. Arvind Pinto, 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 10.04.2012 passed by the Income Tax Appellate Tribunal, Mumbai in I.T.A. No.6812/M/2011 for the assessment year 2004-05.

3. The appeal was admitted by this Court on 24.03.2014 on the substantial questions of law framed in the said order.

4. Today the appeal is before us on *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. In terms of the said scheme, appellant has filed a declaration under section 3 thereof before the Designated Authority which has thereafter issued a certificate under section 5(1) of the said Act determining the refund payable. 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.

8. Appeal is accordingly disposed of on withdrawal.

9. Refund as per Rules.

(MILIND N. JADHAV, J.) **(UJJAL BHUYAN, J.)**

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