

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

INCOME TAX APPEAL NO. 2184 OF 2011

Meen Been Elastomer Pvt. Ltd. .. Appellant

Versus

Assistant Commissioner of Income Tax .. Respondent

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- Mr. Sameer G. Dalal for the Appellant.
 - Mr. Suresh Kumar for the Respondent.
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CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.

DATE : FEBRUARY 03, 2021.

P.C.:

Heard Mr. Sameer Dalal, learned counsel for the appellant and Mr. Suresh Kumar, learned standing counsel, revenue 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 23.03.2011 passed by the Income Tax Appellate Tribunal, "J" Bench, Mumbai in ITA No. 368/Mum/2010 for the assessment year 2005-06.

3. The appeal was admitted by this Court on 05.03.2013 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 determining the amount payable by 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 Accordingly, the appeal is disposed of as withdrawn.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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