Amberkar

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

## INCOME TAX APPEAL NO.2436 OF 2019

Aquatech Systems (Asia) Pvt. Ltd. .. Appellant
**Versus**
Deputy Commissioner of Income Tax, Circle - 1(1) P.M.T. Building, Shankarshet Road, Pune .. Respondent

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- Mr. Harsh R. Shah for the Appellant.
- Mr. Ashok Kotangle for the Respondent.

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

**DATE : MARCH 09, 2021.**

**P.C.:**

Heard Mr. Harsh Shah, learned counsel for the appellant and Mr. Ashok Kotangle, 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 28.02.2019 passed by the Income Tax Appellate Tribunal, 'B' Bench, Pune in I.T.A. No.610/Pune/2016 for the assessment year 2011-12.

**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 before the Designated Authority which has thereafter issued a certificate under section 5(1) of the said Act on determining the amount of tax 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 Accordingly, the appeal is disposed of as withdrawn.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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Date: 2021.03.09 17:11:24 +0530