

Amberkar

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

INCOME TAX APPEAL NO.187 OF 2015

Shahzeen Z. Siddique .. Appellant
Versus
Joint Commissioner of Income Tax Officer - 19
(3) .. Respondent

-
- Mr. Sameer Dalal for the Appellant.
 - Mr. Ashok Kotangale for the Respondent.
-

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

DATE : MARCH 09, 2021.

P.C.:

Heard Mr. Sameer Dalal, learned counsel for the appellant and Mr. Ashok Kotangale, 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 25.04.2014 passed by the Income Tax Appellate Tribunal, 'G' Bench, Mumbai in I.T.A. No.4111/Mum/2011 for the assessment year 2004-05.

3. The appeal was admitted by this Court on 11.12.2017 on the substantial question 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 on 16.02.2021 before the Designated Authority which has thereafter issued a certificate under section 5(1) of the said Act 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 Accordingly, the appeal is disposed of as withdrawn.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
Digitally signed by Ravindra M. Amberkar
Date: 2021.03.09 16:20:56 +0530