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

INCOME TAX APPEAL NO.2129 OF 2018

Mahindra Holdings Limited
(On amalgamation Successor to Mahindra
Telecommunications Investment Private Limited) ..Appellant
Versus
Income Tax Officer, Range-2(2)(3) ..Respondent

Mr. Sanjiv M. Shah, Advocate for the Appellant.
Mr. Sham Walve, Advocate for the Respondent.

CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.
DATE : 2nd FEBRUARY, 2021

P.C.

1. Heard Mr. Sanjiv M. Shah, learned counsel for the appellant and Mr. Sham Walve, learned counsel for the respondent.

2. This appeal has been preferred by the assessee as the appellant under section 260A of the Income Tax Act, 1961 against the order dated 19.02.2018 passed by the Income Tax Appellate Tribunal, “SMC” Bench, Mumbai in ITA No.5995/Mum/2017 for the assessment year 2010-11.

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 stated that Parliament has enacted the Direct Tax Vivad se

Vishwas Act, 2020 providing for a scheme for resolution of tax disputes. In terms thereof, appellant has filed declaration under section 3 on 30.12.2020 before the designated authority. Designated authority issued certificate under section 5(1) on 21.01.2021 determining the amount refundable to the appellant. For passing of the final order under section 5(2), appellant is required to withdraw the appeal under section 4(3) and to furnish proof of withdrawal along with intimation of payment, if any, to the designated authority. Hence, prayer for withdrawal of the appeal.

6. Learned counsel for the respondent has no objection to the prayer made.

7. Having regard to the above, we allow withdrawal of the appeal.

8. Appeal is accordingly disposed of as withdrawn.

9. Refund as per rules.

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