IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.351 OF 2019

Vinod Kumar Anand … Appellant
Vs.
Addl. Commissioner of Income Tax Range 1(2), Mumbai … Respondent

Mr. Atul K. Jasani for Appellant.

CORAM : UJJAL BHUYAN & ABHAY AHUJA, JJ.

DATE : JANUARY 05, 2021

P.C. :

Heard Mr. Jasani, learned counsel for the assessee / appellant.

2. This appeal under section 260-A of the Income Tax Act, 1961 has been preferred by the assessee against the order dated 01.11.2017 passed by the Income Tax Appellate Tribunal, 'C' Bench, Mumbai in I.T.A.No.1433/Mumbai/2016 for the assessment year 2003-04.

3. The appeal is not yet admitted.

4. Today, the appeal has been listed on *praecipe* filed by the appellant.

5. Mr. Jasani submits 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 had filed a declaration on 20.03.2020 before the Designated Authority which had issued the certificate under section 5(1) of the said Act on 09.12.2020 determining the tax dues payable by the assessee at Rs.5,50,000.00. However, before 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). Hence, the prayer for withdrawal of the appeal.

6. Considering the above, we allow the appellant to withdraw the appeal.

7. Appeal is accordingly disposed of on withdrawal.

8. Refund as per Rules.

10. This order will be digitally signed by the Private Secretary of this Court. All concerned will act on production by fax or email of a digitally signed copy of this order.

(ABHAY AHUJA, J.) **(UJJAL BHUYAN, J.)**

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