Amberkar

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

INCOME TAX APPEAL NO.2565 OF 2018

SME Growth Fund .. Appellant
Versus
Income Tax Officer - 15 (1) (3), Mumbai & Anr. .. Respondents

....

- Mr. Sameer Dalal for the Appellant.
- Mr. Sham Walve for the Respondents.

....

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

DATE : MARCH 09, 2021.

P.C.:

Heard Mr. Sameer Dalal, learned counsel for the appellant and Mr. Sham Walve, learned counsel for the respondents.

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 08.02.2018 passed by the Income Tax Appellate Tribunal, 'I' Bench, Mumbai in I.T.A. No.2638/Mum/2013 for the assessment year 2008-09.

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 04.02.2021 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 Accordingly, the appeal is disposed of as withdrawn.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 16:32:23 +0530