

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

**INCOME TAX APPEAL NO. 2743 OF 2018
WITH
INCOME TAX APPEAL NO. 2737 OF 2018**

Shailesh Mahadev Joshi

.. Appellant

Versus

Deputy Commissioner of Income Tax,
Central Circle-2(1), Pune

.. Respondent

-
- Mr. Mandar Vaidya for the Appellant
 - Mr. Sham Walve for the Respondents
-

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

DATE : JANUARY 12, 2021.

P.C.:

Heard Mr. Vaidya, learned counsel for the appellant and Mr. Walve, learned standing counsel Revenue for the respondent.

2. Income Tax Appeal No. 2743 of 2018 under section 260-A of the Income Tax Act, 1961 has been preferred by the assessee as the appellant against the order dated 28.03.2018 passed by the Income Tax Appellate Tribunal, 'B' Bench, Pune in I.T.A. No. 108/PUN/2016 for the assessment

year 2010-11 and Income Tax Appeal No. 2737 of 2018 under section 260-A of the Income Tax Act, 1961 has been preferred by the assessee as the appellant against the order dated 28.03.2018 passed by the Income Tax Appellate Tribunal, 'B' Bench, Pune in I.T.A. No. 107/PUN/2016 for the assessment year 2009-10.

- 3.** Both the appeals are pending for admission.
- 4.** Today the appeals are before us on *praecipies* 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 declaration under section 3 of the said Act before the Designated Authority which has thereafter issued certificate under section 5(1) of the said Act on 13.8.2020 determining the tax dues 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 appeals in terms of section 4(3) thereof. Hence, the prayer for withdrawal of the appeals.

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

7. Considering the above, we allow the appellant to withdraw the appeals. Accordingly, the appeals are disposed of as withdrawn.

8. Refund as per Rules.

9. 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.

[MILIND N. JADHAV, J.]

[UJJAL BHUYAN, J.]

Ravindra
M.
Amberkar

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