

Amberkar

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

INCOME TAX APPEAL NO.180 OF 2016

Advance Construction Co. Pvt. Ltd. .. Appellant

Versus

Additional Commissioner of Income Tax - 8 (1)
& Anr.

.. Respondents

.....

- Ms. Neha Paranjape i/by Mr. Jitendra Singh for the Appellant.
- Mr. Suresh Kumar for the Respondents.

.....

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

DATE : MARCH 09, 2021.

P.C.:

Heard Ms. Neha Paranjape, learned counsel for the appellant and Mr. Suresh Kumar, 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 25.03.2015 passed by the Income Tax Appellate Tribunal, 'A' Bench, Mumbai in I.T.A. No.2597/Mum/2010 for the assessment year 2006-07.

3. The appeal was admitted by this Court on 06.08.2018 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 before the Designated Authority which had thereafter issued a certificate under section 5(1) of the said Act determining the amount refundable to 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 Accordingly, the appeal is disposed of as withdrawn.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
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