

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

INCOME TAX APPEAL NO. 97 OF 2011

Hindustan Unilever Ltd.
(formerly known as Hindustan Lever Ltd.) .. Appellant

Versus

Deputy Commissioner of Income-tax,
Special Range-2 and Anr. .. Respondents

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- Mr. Rajesh Poojary i/by Mulla & Mulla Craigie Blunt and Caroe for the Appellant.
 - Mr. Sham Walve for the Respondents.
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CORAM : UJJAL BHUYAN &
MILIND N. JADHAV, JJ.

DATE : FEBRUARY 03, 2021.

P.C.:

Heard Mr. Rajesh Poojary, learned counsel for the appellant and Mr. Sham Walve, learned standing counsel, revenue 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 16.07.2010 passed by the Income Tax Appellate Tribunal, "J" Bench, Mumbai in ITA No. 539/Mum/1992 and in ITA No. 820/Mum/1992 for the assessment year 1988-89.

3. The appeal was admitted by this Court on 01.12.2011 on the substantial questions 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 payable by the appellant at Nil. 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 Accordingly, the appeal is disposed of as withdrawn.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

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