

Ajay

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

**INCOME TAX APPEAL NO.541 OF 2013**

M. B. Bandrawala .. Appellant.  
**Versus**  
Assistant Commissioner of Income Tax .. Respondent

- .....
- Mr. Atul K. Jasani, Advocate for the Petitioner.
  - Smt. S.V. Bharucha. Advocate for the Respondent.
- .....

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

**DATE : FEBRUARY 11, 2021.**

**P.C.:**

Heard Mr. Jasani, learned counsel for the appellant and  
Smt. Bharucha, learned counsel for the respondent.

**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 21.09.2011 passed by the Income Tax Appellate Tribunal, 'H' Bench, Mumbai in I.T.(SS) A/859/Mum/2003 for the block period 01.04.1988 to 19.08.1998.

**3.** The appeal was admitted by this Court on 18.02.2013 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 on 03.02.2021 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 Accordingly, the appeal is disposed of as withdrawn.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  
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Date: 2021.02.11 16:36:23 +0530