

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO.67 OF 2018

M/s. Nirmal Bot Limited ... Appellant
Vs.
DCIT, 15(2)(1), Mumbai ... Respondent

Mr. Sanjiv M. Shah for Appellant.
Mr. Arvind Pinto for Respondent.

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

DATE : JANUARY 27, 2021

P.C. :

Heard Mr. Sanjiv M. Shah, learned counsel for the appellant and Mr. Arvind Pinto, learned standing counsel revenue for the respondent.

2. This appeal under section 260-A of the Income Tax Act, 1961 has been preferred by the assessee against the order dated 24.05.2017 passed by the Income Tax Appellate Tribunal, 'J' Bench, Mumbai in I.T.A. No.2879/Mum/2015 for the assessment year 2011-12.

3. The appeal is pending for admission.

4. Today the appeal is before us on *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. In terms of the said scheme, appellant has filed a declaration under section 3 thereof before the Designated Authority which has thereafter issued a certificate under section 5(1) of the said Act determining the refund payable. 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.

8. Appeal is accordingly disposed of on withdrawal.

9. Refund as per Rules.

(MILIND N. JADHAV, J.)

(UJJAL BHUYAN, J.)

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