

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

CM-5422-CII-2021 in/and
ITA-204-2014
Date of Decision:-15.07.2021.

M/s Punjab Urban Planning and Development Authority, Mohali

.....Appellant

Versus

Commissioner of Income Tax, Chandigarh and another

.....Respondents

**CORAM: HON'BLE MR. JUSTICE AJAY TEWARI
HON'BLE MR. JUSTICE VIKAS BAHL**

Present: Mr. Alok Mittal, Advocate for the applicant/appellant.

AJAY TEWARI, J. (Oral)

CM-5422-CII-2021

This is an application for withdrawal of the main Appeal on the ground that during the pendency of the present appeal, the Legislature has enacted Direct Tax Vivad-Se-Vishwas Act, 2020, with the object to provide for resolution of disputed tax and for matters connected therewith or identical thereto and the applicant/appellant is desirous of availing the scheme and settle its disputes for the assessment year in dispute, with liberty to revive, in case the Designated Authority does not accept the declaration filed by the applicant/appellant.

Notice of the application.

Ms. Urvashi Dhugga, Senior Standing Counsel, accepts notice on behalf of the respondents and states that she has no objection if this application is allowed.

Resultantly, the application is allowed.

ITA-204-2014

In view of the averments made in CM-5422-CII-2021, the main appeal is dismissed as having been withdrawn with liberty as claimed.

Since the main appeal has been decided, the pending Civil Miscellaneous Application, if any, also stands disposed of.

**(AJAY TEWARI)
JUDGE**

**(VIKAS BAHL)
JUDGE**

July 15, 2021.

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Whether speaking/reasoned:-

Yes / No

Whether Reportable:-

Yes / No.