

**IN THE INCOME TAX APPELLATE TRIBUNAL ‘F’ BENCH, MUMBAI**  
**BEFORE MS. KAVITHA RAJAGOPAL, JM AND MS. PADMAVATHY S. AM**

ITA No. 81/Mum/2024  
(Assessment Year:2018-19)

Monopoly Innovations Private Limited 42, Emerald Ind. Estate, Dheku Vil. Tal. Khalpur, Dist. Raigadh, Raigad-410 203	Vs.	National e-assessment centre Ward-3, Panvel, Maharashtra-410 206
PAN/GIR No.AAJCM 1426 C		
<b>(Appellant)</b>	:	<b>(Respondent)</b>
<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	Shri G. J. Ninawe
<b>Date of Hearing</b>	:	05.09.2024
<b>Date of Pronouncement</b>	:	05.09.2024

**ORDER**

**Per Kavitha Rajagopal, J M:**

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Appeals) (‘ld.CIT(A) for short),National Faceless Appeal Centre (‘NFAC’ for short) u/s.250 of the Income Tax Act, 1961 (‘the Act’), pertaining to the Assessment Year (‘A.Y.’ for short) 2018-19.

2. The assessee has raised the following grounds of appeal:

1. *The ld. CIT(A) has erred in law and in facts in passing order u/s. 250 of the Act.*
2. *The ld. CIT(A) has erred in law and in facts in confirming the order of the ld. A.O. of disallowing the late filing fees claimed by the appellant amounting to Rs.2,86,570/-.*

3. None appeared for and on behalf of the assessee on the date of hearing but the assessee had made a written submission dated 26.08.2024 requesting for withdrawal of the appeal as the correct jurisdiction for the appeal lies with the Hon’ble Pune Bench in ITA No. 8/Pun/2024 since the assessee company’s registered address is at Raigadh.

4. The learned Departmental Representative (ld. DR for short) for the Revenue had nothing to controvert the same.

5. On perusal the records, we hereby direct that the appeal filed by the assessee is dismissed as withdrawn.

6. In the result, the appeal filed by the assessee is dismissed.

*Order pronounced in the open court on 05.09.2024.*

Sd/-  
(Padmavathy S)  
Accountant Member

Sd/-  
(Kavitha Rajagopal)  
Judicial Member

Mumbai; Dated :

Roshani, Sr. PS

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent
3. CIT- concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt.Registrar)  
ITAT, Mumbai