

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**NAGPUR BENCH, NAGPUR**

**BEFORE SHRI V. DURGARAO, JUDICIAL MEMBER AND**  
**SHRIK.M. ROY, ACCOUNTANT, MEMBER**

**ITA no.279/Nag./2024**  
(Assessment Year : 2018-19)

Prabhukumat Dhandhania (HUF)  
Radha Niwas, Wardha Road  
Nagpur 440 010 PAN – AAAHP9631G

..... Appellant

v/s

Income Tax Officer  
Ward-1(4), Nagpur

..... Respondent

Assessee by : None  
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 22/01/2025

Date of Order – 27/01/2025

**ORDER**

**PER V. DURGA RAO, J.M.**

Captioned appeal by the assessee challenging the impugned order dated 18/03/2024, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2018-19.

2. When this appeal was called for hearing, none appeared on behalf of the assessee. However, while going through the record, we find that the assessee has filed a letter dated Nil, received by the Registry on 27/12/2024, wherein the assessee submitted that it did not wish to press this appeal, as the assessee has already obtained benefit of Direct Tax Vivad Se Vishwas Scheme 2024 and has duly filled Form no.1. the assessee also furnished a copy of Certificate in Form no.2, issued by the Department. On the other hand, the learned Departmental Representative has not raised any objection. Consequently, we deem it fit and appropriate to dismiss this appeal in limine.

3. In the result, appeal filed by the assessee is dismissed in limine.

Order pronounced in the open Court on 27/01/2025

**Sd/-**  
**K.M. ROY**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**V. DURGA RAO**  
**JUDICIAL MEMBER**

**NAGPUR, DATED: 27/01/2025**

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

*Pradeep J. Chowdhury*  
*Sr. Private Secretary*

True Copy  
By Order

Sr. Private Secretary  
ITAT, Nagpur