

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER

SMC MATTER

ITA no.202, 203 & 204/Nag./2023
(Assessment Year : 2017-18, 2018-19 & 2019-20)

Spick And Span Services
32, Mama Road, Zenda Chowk
Nagpur 440 001 PAN – AAYFS7193N

..... Appellant

v/s

Dy. Commissioner of Income Tax
Central Processing Center, Bengaluru

..... Respondent

Assessee by : Shri Rachit Thakar
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 04/02/2025

Date of Order – 10/02/2025

ORDER

This appeal by the assessee is against the impugned order dated 26/04/2023, passed by the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the assessment year 2017–18.

2. During the course of hearing, the learned Authorised Representative for the assessee furnished application dated 02/12/2024, for withdrawal of these appeals, as the assessee wish to avail the benefit of new Vivad Se Vishwas Scheme made available by the statue in the Budget-2024. The contents of the application is reproduced below:-

"The above referred Appellant most respectfully submits as under:

The above referred Appellant's captioned appeals are fixed for hearing before your honour on 04.12.2024.

In this regard, we most respectfully submit that, the Hon'ble Finance Minister of India has introduced new Vivad Se Vishwas Scheme in the budget-2024. The Appellant want to take the benefit of new Vivad Se Vishwas Scheme. An earlier Application has also been filed on 20.09.2024.

In light of the above, we humbly request that the captioned Appeals may kindly be adjourned for 6 weeks. The inconvenience caused to your honour is very much regretted.

PRAYER:

It is most humbly prayed that the hearing of the above referred Appeals may kindly be adjourned for 6 weeks."

3. The learned Departmental Representative did not raise any objection to the submissions made by the assessee.
4. In view of the request made by the learned Authorised Representative for the assessee as cited supra, the appeals for all the years under consideration are liable to be dismissed. However, the assessee is hereby granted liberty to get these appeals revived by filing necessary Misc. Application, if the assessee is not successful in the VSVS-24 Scheme for any reason whatsoever.
5. In the result, appeals for the A.Y. 2017-18, 2018-19 and 2019-20 are dismissed as withdrawn.

Order pronounced in the open Court on 10/02/2025

NAGPUR, DATED: 10/02/2025

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

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