

IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR BENCH : NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER &  
SHRI K.M. ROY, ACCOUNTANT MEMBER

I.T.A.Nos. 285, 286 & 327/NAG/2024  
(Assessment Year 2011-12)

ACIT, Akola Circle, Akola

1. Ekta Ravi Khandelwal,  
1 C/o Khandelwal Jewellers,  
Gandhi Road, Akola.

vs. PAN : **AQZPK 8290 R**

2. Nitin Madanlal Khandelwal  
1 C/o Khandelwal Jewellers,  
Gandhi Road, Akola

PAN : **ACDPK 2014 R**

3. Prabha Nitin Khandelwal,  
1 C/o Khandelwal Jewellers,  
Gandhi Road, Akola

PAN : **ACDPK 2010 M**

(Appellant)

(Respondents)

For Assessee :	Shri Shubham Jain, Ld. Adv.
For Revenue :	Shri Surjit Kumar Saha, Ld. Sr.DR

Date of Hearing :	23.06.2025
Date of Pronouncement :	23.06.2025

**ORDER**

**PER BENCH:**

These appeals have been preferred by the Revenue Department against the separate orders dated 14/03/2024, 19/03/2024 & 17/04/2024 impugned herein passed by the Ld.

Commissioner of Income Tax (Appeals)/NFAC, Delhi [in short, "Ld.Commissioner"] u/sec. 250 of the Income Tax Act, 1961 (for short, "the Act") for the Assessment Year (for short, "AY") 2011-12.

**2.** All the three appeals under consideration are interconnected and, therefore, the same are disposed of by this composite order by taking into consideration ITA No. 285/NAG/2024 as a lead case and the result of same would be applicable mutatis mutandis to all the appeals under consideration.

**3.** Coming to ITA No. 285/NAG/2024, the assessee in order to settle the dispute, has already filed Form No.1 and the Revenue Department has also issued Form No.2 and the assessee has also deposited the requisite amount as determined by the Revenue authority. Thus, the appeal of the assessee is liable to be dismissed as withdrawn, however with liberty to the parties to seek recalling of this order on non-settling the dispute finally.

**4.** In view of the above decision in the said case, ITA No. 327/NAG/2024 all the appeals under consideration are dismissed as withdrawn with liberty to the parties to seek recalling of this order on non-settling the dispute finally.

**5.** We clarify that as on today, the assessee has not paid the requisite amount as determined by the Revenue authority while issuing Form No.2, in the case of ITA No. 327/NAG/2024, which the assessee undertakes to deposit the same.

**6.** In the result, all the appeals of the Assessee are dismissed as withdrawn with the aforesaid liberty.

Order pronounced in the open Court on 23.06.2025.

Sd/-  
(K.M. ROY)  
Accountant Member

Sd/-  
(NARENDER KUMAR CHOUDHRY)  
Judicial Member

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

//True Copy //

By Order

Sr. Private Secretary,  
ITAT, Nagpur Bench.