

आयकर अपीलिय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCH 'B', JAIPUR

श्री विजय पाल रॉव, न्यायिक सदस्य एवं श्री विक्रम सिंह यादव, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI VIKRAM SINGH YADAV, AM

आयकर अपील सं./ITA No. 497/JP/2019

Urban Improvement Trust, 3 rd Floor, Kailash Heights, Lalkothi, Tonk Road, Jaipur.	बनाम Vs.	The CIT (Exemptions) Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No. AAALU 0110 D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri Prakul Khurna (Advocate)

राजस्व की ओर से / Revenue by : Shri B.K. Gupta (CIT)

सुनवाई की तारीख / Date of Hearing : 05.12.2019.

घोषणा की तारीख / Date of Pronouncement : 09/12/2019.

आदेश / ORDER

PER VIJAY PAL RAO, J.M.

This appeal by the assessee is directed against an order/letter dated 14th February, 2019 issued from the Office of Id. CIT (Exemptions). The assessee has raised the following grounds of appeal :-

1. Under the facts and the circumstances of the case and in law, the order dated 14.02.2018 passed by the Id. CIT (E) is perverse, non-speaking, arbitrary and bad in law.
2. Under the facts and the circumstances of the case and in law, the Id. CIT (E) has erred in passing the order dated 14.02.2018 by going against the directions of the Hon'ble ITAT, Jaipur provided in order dated 11.09.2017 in appeal bearing no. 378/JP/2013.

3. Under the facts and the circumstances of the case and in law, the Id. CIT (E) has erred in passing the order dated 14.02.2018 against the provision of Section 12A of the Act.
4. The appellant company craves leave to add, amend and modify all or any ground of appeal on or before the date of hearing."

2. The assessee trust filed an application in Form No. 10A on 28th May, 2007 for registration under section 12A of the IT Act. The Id. CIT (E) Kota rejected the said application vide order dated 28.11.2007 which was challenged by the assessee before this Tribunal. This Tribunal vide its order dated 13/09/2017 in ITA No. 378/JP/2013 directed the Id. CIT (E) to allow the application of the assessee for registration under section 12AA. Pursuant to the said direction of the Tribunal dated 13/09/2017, a letter was issued by the Office of the CIT (E) on 14.02.2019 in connection with the provisions of the Income Tax Act not permitting retrospective effect registration under section 12AA of the Act. Against the said communication, the assessee has filed the present appeal.

3. At the time of hearing, the Id. CIT D/R has filed a copy of the order dated 28.08.2019 whereby the Id. CIT (E) has granted registration under section 12AA of the Act to the assessee with effect from 28th May, 2007 i.e. the date of application. In view of the said order dated 28.08.2019 the present appeal of the assessee becomes non est and infructuous. The Id. A/R of the assessee has submitted that he may be allowed to withdraw the present appeal with a liberty to file a fresh appeal, if any, against the order dated 28.08.2019 passed by the Id. CIT (E). Accordingly, the appeal of the assessee is dismissed being withdrawn.

4. As far as liberty to file the fresh appeal, since the present appeal was not filed against the order dated 28.08.2019, therefore, there is no bar for filing the appeal against the said order dated 28.08.2019.

5. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on 09/12/2019.

Sd/-

(विक्रम सिंह यादव)
(Vikram Singh Yadav)
लेखा सदस्य / Accountant Member

Sd/-

(विजय पाल रॉव)
(VIJAY PAL RAO)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 09/12/2019.

das/

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant-Urban Improvement Trust, Kota.
2. प्रत्यर्थी / The Respondent-The CIT (Exemptions), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File {ITA No.497/JP/2019}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar