

IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI PAWAN SINGH, JUDICIAL MEMBER AND
Dr. ARJUN LAL SAINI, ACCOUNTANT MEMBER
ITA No.154/SRT/2018
(Hearing in Virtual Court)

Shree Joshi Education Trust, Maharaja Complex, Opp. Petrol Pump, Dhuliya Road. Bardoli. PAN: AANTS 7497 J	Vs.	Commissioner of Income Tax (Exemption), Ahmedabad.
Applicant		Respondent

Assessee by	Mr. Esmayeel Saherwala, CA
Revenue by	Mr. Ritesh Mishra, CIT-DR
Date of hearing	09/07/2021
Date of pronouncement	09/07/2021

Order under section 254(1) of Income Tax Act

PER PAWAN SINGH, JUDICIAL MEMBER:

1. This appeal by assessee is directed against the orders of ld. Commissioner of Income tax (Exemption) [in short CIT(E)], Ahmedabad dated 24.01.2018.

The grounds of appeal raised by the assessee are summarized as under:

- i. Ld. CIT(E) has erred on facts in rejecting the application for registration u/s 12AA of the Act on the grounds of partly submissions as well as no genuine charitable activities carried out by the Trust.*
 - ii. Ld. CIT(E) has erred on facts in not considering/overlooking detailed submissions sent by speed post letter dated 27.09.2017 & 29.12.2017 and also sent through FAX on 29.12.2017.*
 - iii. The appellant prays to quash the rejection of application made by the Ld. CIT(E) and allow the registration 12AA of the Act.*
2. The appeal came up for hearing 09.07.2021, the Ld. Authorized Representative (A.R) of the assessee submits that he may be allowed to withdraw the appeal. The Ld. AR further submits that he may be given liberty to file fresh application under section 12AA before Ld. CIT(E).

3. The Ld. Commissioner of Income Tax-Departmental Representative (CIT-DR), appearing on behalf of the Revenue submits that he has no objection if the appeals of assessee are dismissed as withdrawn.
4. We have considered the contention of both the parties. Considering the submission of Ld. AR of the assessee, the appeal of the assessee is dismissed as withdrawn. No order as to cost.
5. In the result, the appeal of the assessee is dismissed as withdrawn.

Order announced on 09th July 2021 in the virtual court at the time of hearing.

Sd/-

(Dr ARJUN LAL SAINI)
ACCOUNTANT MEMBER

Surat, Dated: 09/07/2021

Self

Copy to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR
6. Guard File

Sd/-

(PAWAN SINGH)
JUDICIAL MEMBER

By order

Assistant Registrar, ITAT, Surat