

IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCH "A", HYDERABAD

BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER
AND
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

ITA No.107/Hyd/2020			
JB Educational Society, Hyderabad. PAN: AAATJ 3217 A		Vs.	CIT (E), Hyderabad.
(Appellant)			(Respondent)
Assessee by:		Shri S. Rama Rao	
Revenue by:		Shri P. Chandra Sekhar, DR	

ITA No.108/Hyd/2020			
Joginapally BR Educational Society, Hyderabad. PAN: AAATJ 4159 P		Vs.	CIT (E), Hyderabad.
(Appellant)			(Respondent)
Assessee by:		Shri S. Rama Rao	
Revenue by:		Shri P. Chandra Sekhar, DR	
Date of hearing:		30/06/2021	
Date of pronouncement:		05/07/2021	

ORDER

PER A. MOHAN ALANKAMONY, AM.:

Both the captioned appeals are filed by the assesseees against the orders of the Ld. CIT (Exemptions), Hyderabad in F.Nos. CIT (E)/Hyd/16

& 17 (05)/12A/2019-20, dated 23/11/2019 passed U/s. 12AA(1)(b)(ii) of the Act.

2. At the outset, the Ld. AR for the assessee placed before us letters dated 29/06/2021 and submitted that the assessee got relief pursuant to CIT (E)'s order dated 6/01/2020 wherein the Ld. CIT (E) granted approval to the assessee U/s. 10(23C)(vi). It was further mentioned that accordingly to the newly inserted proviso to section 12AA, for the assessee there is no required to obtain registration U/s. 12AA since the assessee has already been granted approval U/s. 10(23C) of the Act. Therefore, the assessee's desire to withdraw their present appeals. The relevant portion from the assessee's letter (supra) is extracted herein below for reference:-

- “9. *It is submitted that in the meantime the appellant also filed an application for grant of registration U/s. 10(23C) of the IT Act for the assessment years 2016-17 and onwards. The Hon'ble ITAT vide order dated 20/12/2019 directed that approval U/s. 10(23C) be granted for the assessment year 2016-17 and onwards. The CIT € consequently vide order dated 06/01/2020 granted approval U/s. 10(23C)(vi) of the Act. There is an amendment to section 11 which amended sub-section (7) and also inserted a proviso to sub-section (7). Because of the amendment, section 10(23C) and section 11 do not operate together. If section 11 were to be granted, approval granted U/s. 10(23C) has to be withdrawn. The appellant is already granted approval U/s. 10(23C) of the Act. Therefore, there is no requirement for the appellant to obtain the registration U/s. 12AA of the Act as accordingly to the newly inserted proviso, both cannot exist.*
10. *In view of the above, the appellant is of the view that the appeal filed may be treated as redundant without prejudice to the contention that an application for registration U/s. 12A can*

always be filed even registration earlier granted U/s. 12A was cancelled.”

3. Further on perusal of the letters dated 30/06/2021 filed by the assesseees seeking permission to withdraw their present appeals, we permit the assesseees to withdraw these appeals.

4. In the result, two appeals filed by the assesseees are dismissed as withdrawn.

Pronounced in the open Court on the 05th July, 2021.

Sd/-
(P. MADHAVI DEVI)
JUDICIAL MEMBER

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Hyderabad, Dated: 05th July, 2021

OKK

Copy to:-

- 1) J.B. Educational Society, H.No. 6-3-248/1/1A, 4th Floor, Bhaskar Plaza, Road No.1, Banjara Hills, Hyderabad – 500 034.
(II) Joginpally BR Educational Society, H.No. 6-3-248/1/1A, 4th Floor, Bhaskar Plaza, Road No.1, Banjara Hills, Hyderabad – 500 034.
- 2) CIT (Exemptions), 2nd Floor, Aayakar Bhavan, Basheerbagh, Hyderabad – 500 029.
- 3) The Addl. CIT (Exemptions), Hyderabad.
- 4) The DR, ITAT, Hyderabad
- 5) Guard File