



आयकरअपीलीय न्यायाधिकरण न्यायपीठ नागपुर में।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
NAGPUR BENCH, NAGPUR

(Through Virtual Court at Raipur)

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER  
AND  
SHRI JAMLAPPA D. BATTULL, ACCOUNTANT MEMBER

आयकरअपीलसं. / ITA No. 234/NAG/2019  
निर्धारणवर्ष / Assessment Year :-2019-2020

Dnyandhamma Bahuuddeshiya Vikas Sanstha,  
53, Kukde Layout, Nagpur - 440027.  
PAN :AACTD 4720 A

.....अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax – (Exemption)  
Shankar Seth Rd., Pune - 411037(Maharashtra)  
.....प्रत्यर्थी / Respondent

**Appearances**

Assessee by :Shri Atik Bansal  
Revenue by :Shri Pradeep Headoo

सुनवाईकीतारीख / Date of conclusive Hearing : 15/02/2022  
घोषणाकीतारीख / Date of Pronouncement : 15/02/2022

**आदेश/ ORDER**

**PER JAMLAPPA D. BATTULL, AM;**

Against the order of rejection of Commissioner of Income Tax -Exemption, Nagpur[for short “CIT(E)”]passed u/s 80Gof the Income-tax Act, 1961 [for short “the Act”]vide order dt27/06/2019, the appellant trust filed this appeal before Income Tax Appellate Tribunal [for short “the Tribunal”] u/s 253.



2. Before advancing the matter on facts for adjudication, it is necessary to reproduce ground challenged by the appellant assessee as under;

*“1. That the Ld CIT(Exemption) rejected the application filed in Form 10G as the appellant’s application u/s 12AA was rejected. The learned CIT rejected the application on the ground of non-compliance to the questionnaire ignoring the fact that reply duly uploaded on e-portal. The learned CIT should have asked for information / compliance if he was not satisfied but he failed to do so.”*

3. As accentuated from the records, the facts of the case pithily are; the assessee is a registered trust, which preferred an application in form 10G for grant of recognition u/s 80G of the Act on 05/12/2018 along-with the details including note on activities, financial statements and details of its’ trustees through e-portal. In the absence of certificate of registration u/s 12A, Ld CIT(E) categorically rejected the application for grant of registration u/s 80G(5)(vi) of the Act for loud reason that, the appellant application for registration u/s 12A was rejected.
4. On this scheduled date of hearing, the counsel for the assessee referring to an application of withdrawal vide Dny/I Tax/2022/011 dt 27/01/2022 made to and received by this Tribunal, entreated for withdrawal of appeal from prosecuting the matter further without citing any reasons in the written application.
5. Ld departmental representative expressed no objection for the withdrawal of this appeal.



6. After hearing to the rival contention of both the parties; perused material placed on record and duly considered the facts of the case in the light of legal position. Ergo, in the light of written application from the appellant and no objection from the respondent, we allow the appeal for withdrawal.

7. Resultantly, the appeal of the appellant assessee is dismissed in above terms, with no order as to cost.

Order pronounced in the open court on this Tuesday 15<sup>th</sup> day of February, 2022.

Sd/-  
RAVISH SOOD  
JUDICIAL MEMBER

Sd/-  
JAMLAPPA D. BATTULL  
ACCOUNTANT MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 15<sup>th</sup> February, 2022

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT (Appeals), Nagpur (C.G)
4. The Pr. CIT, Nagpur (C.G)
5. विभागीयप्रतिनिधि, आयकर अपीलीय न्यायाधिकरण, नागपुर बेंच, नागपुर / DR, ITAT, Nagpur Bench, Nagpur.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,  
// True Copy // निजीसचिव / Private Secretary

आयकर अपीलीय न्यायाधिकरण, नागपुर बेंच, नागपुर / ITAT, Nagpur



Sr	Event	Occurrence Date	Attributes
1	Draft dictated on	15/02/2022	Sr.PS/PS
2	Draft placed before author	15/02/2022	Sr.PS/PS
3	Draft proposed and placed before the second Member	15/02/2022	JM/AM
4	Draft discussed/approved by second Member		AM/JM
5	Approved draft comes to the Sr. PS/PS		Sr.PS/PS
6	Kept for pronouncement on		Sr.PS/PS
7	Date of uploading of order		Sr.PS/PS
8	File sent to Bench Clerk		Sr.PS/PS
9	Date on which the file goes to the Head Clerk		
10	Date on which file goes to the Asstt Registrar		
11	Date of dispatch of order		