

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “E” DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

ITA No.1213/DEL/2019

Mangal Singh Healthcare Foundation, Moh. Kalali Road, Near Mangal Singh Public School, Dhanaura, Amroha.	vs.	CIT (Exemptions) Lucknow.
TAN/PAN: AAFTM5640K		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri S.N. Pandey, Sr.DR		
Date of hearing:	08	03	2022
Date of pronouncement:	08	03	2022

ORDER

PER PRADIP KUMAR KEDIA - A.M.:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Exemption), Lucknow dated 19.12.2018 passed under Section 12AA(1)(b)(ii) of the Income Tax Act, 1961 (the Act)

2. None appeared on behalf of the assessee. However, an application for withdrawal of appeal has been filed by the assessee wherein it has submitted as under:

“The aforesaid appeal under reference has been filed by the appellant against the order of CIT, Exemption, Lucknow passed u/s 12AA(1)(b)(ii) of the Act, on 19.12.20218, wherein the application for obtaining registration under 12(A), as filed by the assessee, has been rejected.

Now, vide Finance Act, 2021, the exemption limit u/s 10(23C)(iii) has been increased from Rs.1 Crore to Rs.5 Crores, and the assessee trusts it is very much certain that its 'Annual Aggregate Receipts' would not exceed Rs.5 Crore in the forthcoming years. Therefore, the assessee is not willing to pursue its registration application u/s 12A of the Act, as above.

In view of the above facts, your honors is very humbly requested to kindly allow withdrawal of the appeal of the appellant as referred above, by issuing necessary order.

3. Per contra, the Id. DR for the Revenue submitted that he has no objection to such withdrawal application *per se*.
4. In the light of the aforesaid application by the assessee for withdrawal of the appeal, the appeal is dismissed as withdrawn.
5. In the result, the appeal of the assessee is dismissed in limine.

Order was pronounced in the open Court on 08 March, 2022.

Sd/-

**[KUL BHARAT]
JUDICIAL MEMBER**

DATED: **March, 2022**

Prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**