

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'A' AT KOLKATA
[BEFORE SHRI MANISH BORAD, HON'BLE ACCOUNTANT MEMBER &
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER]**

I.T.A. No. 78/Kol/2021
Assessment Year: 2020-21

Maharshi Dayanand Smriti Nyas.....Appellant
Arya Samaj Mandir, Gurung Basti,
Siliguri - 734 003.
[PAN: AAATM 3893 R]

Vs

CIT (Exemptions), KolkataRespondent

Appearances by:

None appearing on behalf of the Assessee

Shri Raju Lepcha, CIT, DR appearing on behalf of the Revenue:

Date of concluding the hearing : May 04, 2022

Date of pronouncing the order : May 06, 2022

ORDER

PER SONJOY SARMA, JM:

The present appeal has been preferred by the assessee against the rejection of application for registration u/s 12AA of the Income Tax Act, 1961 filed by the assessee before Ld. CIT(E), Kolkata dated 05.01.2021 for the assessment year 2013-14.

2. At the time of hearing none appeared on behalf of the assessee. However, an application has been filed by the Id. AR of the assessee dated 29.04.2022 stating that the appeal was filed against the rejection of application for registration u/s 12AA of the I.T. Act. However, during the pendency of this appeal, the assessee trust has been granted the order for registration in Form No. 10AC on 24.09.2021 by the Income Tax Authority. Further, he annexed the copy of Form No. 10AC along with the said application. Besides, the AR submitted in

the said application stating that the instant appeal filed by the appellant became infructuous. We, after, perusal of the above application and the other documents filed by the assesses's representative, we are of the considered view that the appeal became infructuous and accordingly we dismiss the appeal.

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

Order Pronounced in the Open Court on 6th May, 2022.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Dated: 06/05/2022

Biswajit, Sr. PS

Copy of order forwarded to:

1. Appellant: Maharshi Dayanand Smriti Nyas.
2. Respondent: CIT(Exemption), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar
ITAT Kolkata Benches, Kolkata