



आयकर अपीलीय न्यायाधिकरण, रायपुर न्यायपीठ, रायपुर में।  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAIPUR BENCH, RAIPUR**  
(Through Virtual Court at Raipur)  
**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER  
AND  
SHRI JAMLAPPA D BATTULL, ACCOUNTANT MEMBER**  
**आयकर अपील सं. / ITA No. 121/RPR/2018**  
**कर निर्धारण वर्ष / Assessment Year : 2017-2018**

Shri Agroha Dham Charitable Trust

C/o Harsh Channel, Opp. PNB Raigarh (C.G.)

PAN: **AARTS 0909 F**

.....अपीलार्थी / Appellant

**बनाम / V/s**

Commissioner of Income Tax (Exemption),

Bhopal - (MP)

.....प्रत्यर्थी / Respondent

**द्वारा / Appearances**

Assessee by : Shri R. B. Doshi

Revenue by : Shri Debashish Lahiri

सुनवाई की तारीख / Date of conclusive Hearing : 10/05/2022

घोषणा की तारीख / Date of Pronouncement : 10/05/2022

**आदेश / ORDER**

**PER JAMLAPPA D BATTULL, AM;**

Against the order of rejection of Commissioner of Income Tax - Exemption, Bhopal [for short "**CIT(E)**"] passed u/s 12AA(1)(b)(ii) of the Income-tax Act, 1961 [for short "**the Act**"] vide order dt. **27/04/2018**, the appellant filed the present appeal before Income Tax Appellate Tribunal [for short "**the Tribunal**"] u/s 253.





- b. The appellant failed to produce the details documents evidencing the activities carried out by it in terms of its object and
- c. The appellant objects were in the nature of benefits to particular community i.e., "Agrasen/Agrawal Community"

3.2 Aggrieved by the order of Ld. **CIT(E)**, the appellant trust is in appeal before us with the grounds of appeal laid in foregoing para 2.

4. On this scheduled date of hearing, the Ld. AR adverting to the application of withdrawal vide dt 03/05/2022 tendered by the appellant, made to and received by this Tribunal, entreated for withdrawal of appeal from prosecuting the matter further citing the following reason as per clause 3 withdrawal application;

*"3. Subsequent to rejection of the registration application, the assessee had filed fresh application for registration u/s 12A and against such subsequent application, the assessee trust has been granted registration u/s 12A as well as u/s 80G. In view of this, the assessee does not wish to purse the present appeal."* (Emphasis Supplied)

5. Ld. departmental representative [for short "**DR**"] expressed no objection for the withdrawal of this appeal.

6. After perusal of 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 revenue, we allow the appeal for withdrawal.



**7. Resultantly, the appeal of the appellant trust is dismissed as withdrawn.**

Order pronounced in open court on this Tuesday 10<sup>th</sup> day of May, 2022.

-S/d-

**RAVISH SOOD**  
**JUDICIAL MEMBER**

-S/d-

**JAMLAPPA D BATTULL**  
**ACCOUNTANT MEMBER**

रायपुर / RAIPUR; दिनांक / Dated : 10<sup>th</sup> day of May, 2022

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT, Raipur (C.G.)
4. The CIT-(E), Bhopal (M.P.)
5. विभागीय प्रतिनिधि, आयकर अपीलीय न्यायाधिकरण, रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,  
निजीसचिव / Private Secretary  
आयकर अपीलीय न्यायाधिकरण, रायपुर