

आयकर अपीलिय अधिकरण "ए" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.28/PUN/2021
निर्धारण वर्ष / Assessment Year : 2020-21

JD Foundation,
A-1 Success Chambers,
1232 Apte Road,
Deccan Gymkhana,
Pune - 411004

PAN : AACTJ1731F

.....अपीलार्थी / Appellant

बनाम / V/s.

Commissioner of Income Tax (Exemptions),
Pune

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sarvesh Khandelwal
Revenue by : Shri Sunil Kumar

सुनवाई की तारीख / Date of Hearing : 08-07-2022
घोषणा की तारीख / Date of Pronouncement : 11-07-2022

आदेश / ORDER

PER S.S. VISWANETHRA RAVI, JM :

This appeal by the assessee against the order dated 23-03-2020 passed by the Commissioner of Income Tax (Exemption), Pune for assessment year 2020-21.

2. We find that this appeal was filed with a delay of 265 days. Upon hearing both the parties, we find that the reasons explained by the ld. AR are bonafide which really prevented the assessee to file the appeal in time. Therefore, the delay of 265 days are condoned.

3. The assessee filed an application dated 06-07-2022 seeking permission to withdraw the present appeal. The relevant extract of the application reads as under :

“3. Subsequently, the Finance Act 2020 has rationalized the process of registration of the trust and new provisions were introduced for the registration of the trust under the Act. Accordingly, the assessee trust had applied for registration as per new provisions u/s. 12AB of the Act. The assessee has been successfully granted a provisional registration vide Form No. 10AC with effect from A.Y. 2022-23. The copy of the same is enclosed herewith for reference in Annexure 1. Thus, as provisional registration has now been granted to the assessee, the assessee would like to withdraw its appeal as filed against the order of CIT exemptions refusing to grant the registration.”

4. Shri Sunil Kumar, the ld. DR has no objection in case the assessee wishes to withdraw the appeal.

5. In view of the request made by the assessee the appeal is dismissed as withdrawn.

Order pronounced in the open court on 11th July, 2022.

Sd/-
(R.S. Syal)
VICE PRESIDENT

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 11th July, 2022.
रवि

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Exemptions), Pune
4. The Addl./Joint CIT-Exemption Range, Pune
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “ए” बेंच, पुणे / DR, ITAT, “A” Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune