

**IN THE INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH "G" MUMBAI**

**BEFORE SHRI OM PRAKASH KANT (ACCOUNTANT MEMBER) AND
MS. KAVITHA RAJAGOPAL (JUDICIAL MEMBER)**

**ITA No. 1398/MUM/2022
Assessment Year: 2022-23**

G.D. Shah Charitable Trust,
372, A & B, Deep Ashish, 9th
Road, Shantabai Ambre Marg,
Chembur,
Mumbai-400071.

PAN No. AABTG 1766 A

Appellant

Vs.

The Commissioner of Income Tax
(Exemption),
Mumbai.

Respondent

Assessee by : Mr. Sumit Mantri
Revenue by : Mr. Kailash Kanojia, CIT-DR

Date of Hearing : 24/08/2022
Date of pronouncement : 24/08/2022

ORDER

PER OM PRAKASH KANT, AM

This appeal has been preferred by the assessee against the conditional order of Registration of the Trust in terms of section 12AA of the Income Tax Act, 1961 (in short 'the Act') in the Form No. 10AC prescribed under the Income Tax Rules, 1962 (in short 'the



Rules'). The sole ground raised by the assessee is reproduced as under:

1. *On the facts and circumstances of the case, the Ld. DIT(CPC) erred granting registration to appellant subject to certain conditions. The conditions imposed by the DIT(CPC) are unwarranted, unjustified and without any authority of Law.*
2. At the outset, the Ld. Counsel of the assessee submitted that CBDT vide Circular No. 11 of 2022 dated 03.06.2022 has made amendment in the prescribed Form No. 10AC and in view of the same, the assessee wish to withdraw the present appeal.
3. The Ld. Departmental Representative did not object to request of the assessee.
4. In view of the submission of the parties, the appeal of the assessee is dismissed as withdrawn.
5. There is a delay of 161 days in filing the appeal. Though this period of delay is covered by the order of the Hon'ble Supreme



Court in **Miscellaneous Application No. 665 of 2021 in SMW(C) No. 3 of 2020**, but in view of the withdrawal of the appeal by the assessee, we are not adjudicating upon condonation of delay in filing the appeal.

Order pronounced in the open Court in 24/08/2022.

Sd/-

**(KAVITHA RAJAGOPAL)
JUDICIAL MEMBER**

Sd/-

**(OM PRAKASH KANT)
ACCOUNTANT MEMBER**

Mumbai;
Dated: 24/08/2022
Rahul Sharma, Sr. P.S.

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT(A)-
4. CIT
5. DR, ITAT, Mumbai
6. Guard file.

//True Copy//

BY ORDER,

(Sr. Private Secretary)
ITAT, Mumbai