

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

(Through Virtual Court)

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 232/RPR/2019
निर्धारण वर्ष / Assessment Year : 2019-20

Hidayatullah National Law University
Village- Uprawara, Tehsil-Abhanpur,
Atal Nagar, Raipur (C.G.)-492 002
PAN : AAAJH0193B

.....अपीलार्थी / Appellant

बनाम / V/s.

The Commissioner of Income Tax,
(Exemption), Bhopal

.....प्रत्यर्थी / Respondent

Assessee by : None (withdrawal Application)
Revenue by : Shri Debashis Lahiri, CIT-DR

सुनवाई की तारीख / Date of Hearing : 02.11.2022

घोषणा की तारीख / Date of Pronouncement : 17.11.2022

आदेश / ORDER**PER RAVISH SOOD, JM:**

The present appeal filed by the assessee is directed against the order passed by the CIT (Exemption), Bhopal, dated 19.09.2019 u/s. 10(23C)(vi) of the Income-tax Act, 1961 (for short 'Act') for A.Y. 2019-20.

2. The assessee by filing a letter dated 29.08.2022 had sought liberty to withdraw the present appeal. The relevant contents of the said letter read as under:

"1. I, Deepak Srivastav, of Hidayatullah National Law University, Raipur desires to file application of withdrawal for the Appeal filed on 29/11/2019 with the IT Appeal No. 232/RPR/2019 before The Hon'ble Income Tax Appellate Tribunal, Raipur against the Commissioner of Income Tax-[Exemption], Bhopal on the ground of appeal that LD. CIT (Exemption) was not justified in granting the approval u/s 10(23C)(VI) with effect from Assessment Year 2019-20 when the application was made for Assessment Year 2018-19 and the appellant is eligible to be granted approval from Assessment Year 2018-19.

2. I hereby submit that I undersigned desire to withdraw the appeal filed by Hidayatullah National Law University, Raipur for the aforesaid period in response to the statutory order issued by INCOME TAX DEPARTMENT CIT EXEMPTION, BHOPAL dated 29/04/2022 with DIN & Letter No: ITBA/COM/F/17/2022-23/1042909071(1).

CORRIGENDUM to the order dated 19.09.2019 (Annexure-I) passed u/s 10(23C)(vi) of the Income Tax Act, 1961. Stating that "An order granting exemptions u/s 10(23C)(vi) of the Income Tax Act, 1961 has been passed by this office on 19.09.2019 in case of the assessee Hidayatullah National Law University, Raipur (PAN:AAAJH0193B). Inadvertently, the assessment year was mentioned as 2019-20 instead of 2018-19 in said order, therefore, the same may be read as Assessment Year 2018-19"(Annexure-II)."

3. The Ld. Departmental Representative (for short 'DR') did not raise any objection to the seeking of withdrawal of the appeal by the assessee.
4. Considering the aforesaid concession of the assessee who had sought to withdraw the present appeal, which had not been objected by the department, we herein permit the same.
5. Resultantly, the appeal filed by the assessee is dismissed as withdrawn in terms of our aforesaid observations.

Order pronounced in open court on 17th day of November, 2022

Sd/-

DR. DIPAK P. RIPOTE
(ACCOUNTANT MEMBER)

Sd/-

RAVISH SOOD
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 17th November, 2022

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals), Bilaspur (C.G)
4. The Pr. CIT, Bilaspur (C.G)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच,
रायपुर / DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

निजी सचिव / Private Secretary

आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur.