

आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ
**IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH, RAJKOT**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER**

आयकरअपीलसं./ITA No. 93/Rjt/2018
निर्धारणवर्ष/Asstt. Year:2017-18

Shree Khodiyar Seva Trust C/o. Hamirbhai C. Keshwala, Behind Naghedi Substation, Near Jethabhai Wadi, Jamnagar PAN: AATTS1361H	Vs.	CIT(Exemptions), Room No. 111-112, Annexy, Aaykar Bhavan, Ashram Road, Ahmedabad
(Applicant)		(Respondent)

Assessee by :	Written Submission
Revenue by :	Shri Shramdeep Sinha, CIT DR

सुनवाईकीतारीख/**Date of Hearing** : **18/01/2023**
घोषणाकीतारीख/**Date of Pronouncement**: **03/02/2023**

आदेश/ORDER

PER WASEEM AHMED, ACCOUNTANT MEMBER:

The captioned appeal has been filed at the instance of the assessee against the order of the Ld. Commissioner of Income Tax (Exemptions), Ahmedabad on 18.12.2017 arising in the matter of order passed under Section 12AA of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2017-18.

2. The assessee filed a written submission with the following observation:

"1. The appellant is a trust, registered under Bombay Public Trust Act having Registration No. E - 4115.

2. The appellant has applied for grant of registration u/s. 12AA of the Income Tax Act.

3. The appellant had received an order dated 18/12/2017 intimating it about the refusal of grant of registration u/s. 12AA.

4. Being aggrieved by the order of the Ld. Commissioner of Income Tax (Exemptions), the appellant had preferred this appeal.

5. The appellant was advised to file a fresh registration application along with all relevant documents.

6. Accordingly, the appellant filed fresh application for registration on 04/06/2020 and the Income Tax Officer was pleased to grant the registration on 24/09/2021.

7. As this appeal is challenging the refusal of registration u/s. 12AA and subsequently the appellant is duly registered u/s. 12AA, this appeal has become infructuous.

8. In view of the above facts, the appellant seeks the approval for withdrawal for this appeal.”

3. Thus, in view of the above submission made by the assessee, expressing its willingness in not proceeding with this appeal, and no objection from the Ld. D.R. at the time of hearing of the matter, the appeal preferred by the assessee is dismissed as withdrawn.

4. In the result, the appeal preferred by the assessee is dismissed as withdrawn.

Order pronounced in the Court on 03/02/2023 at Ahmedabad.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

(True Copy)

Ahmedabad; Dated 03/02/2023
Tanmay/Manish, Sr. PS