

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर
**IN THE INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

BEFORE SHRI VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI B.M. BIYANI, ACCOUNTANT MEMBER

ITA No. 75/Ind/2023
(Assessment Year:2022-23)

Inali Foundation House No.50, Sarvodaya Colony, Near Temple Khandwa	Vs.	CIT(E) Bhopal
(Appellant / Assessee)		(Respondent/ Revenue)
PAN: AAECI8723 P		
Assessee by	Ms. Nisha Lahoti & Vijay Bansal ARs	
Revenue by	Shri P.K. Mishra, CIT-DR	
Date of Hearing	11.07.2023	
Date of Pronouncement	11.07.2023	

O R D E R

Per Vijay Pal Rao, JM:

This appeal by the assessee is directed against the order dated 09.01.2023 of Commissioner of Income Tax(Exemption), Bhopal passed u/s 12AA of the Act. The CIT(E) has declined to grant registration u/s 12A of the Act on the technical reason that the application filed by the assessee is not under the correct clause of section 12A of the Act.

2. At the time of hearing the ld. AR of the assessee has submitted that after the impugned order was passed the assessee has realized that the said application was inadvertently filed by the assessee for fresh registration whereas the assessee was already granted registration u/s

12AA vide order dated 02.02.2021 and therefore, as per the new provisions for registration as per section 12AB of the Act the assessee is required to file the application for renewal of registration already granted u/s 12AA of the Act. The return of income filed by the assessee for A.Y.2022-23 is processed by the CPC at nil demand after considering the fact that the assessee was already granted registration u/s 12AA of the Act. Accordingly the Ld. AR has submitted that the assessee does not want to pursue the present appeal and seeks permission to withdraw the present appeal. An application in this respect is also filed on 7th July 2023 which is available on record.

3. On the other hand, ld. DR has no objection if present appeal of the assessee is dismissed as withdrawn. In view of the above facts as explained by the Ld. AR of the assessee the assessee is allowed to withdraw the present appeal and consequently the appeal of the assessee is dismissed being withdrawn.

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 In the result, appeal filed by the assessee is dismissed as withdrawn.

**Order in pronounced in Open Court on conclusion of hearing on
11/ 07/2023**

Sd/-
(B.M. BIYANI)
Accountant Member

Sd/-
(VIJAY PAL RAO)
Judicial Member

Indore, 11 .07.2023

Patel/Sr. PS

Copies to: (1) The appellant
(2) The respondent
(3) CIT
(4) CIT(A)
(5) Departmental Representative
(6) Guard File

By order

Sr. Private Secretary
Income Tax Appellate Tribunal
Indore Bench, Indore