

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

श्री रवीश सूद , न्यायिक सदस्य, एवं  
श्री अरुण खोडपिया, लेखा सदस्य के समक्ष  
**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.76/RPR/2023  
निर्धारण वर्ष /Assessment Year: 2020-21

Sheorinarayan Math,  
Janjgir,  
Bilaspur,  
Chhattisgarh-495 001.

[PAN: AAATS 4616 C]  
(अपीलार्थी/Appellant)

v. The Income Tax Officer –  
(Exemptions),  
Aayakar Bhawan,  
Vyapar Vihar, Bilaspur,  
Chhattisgarh-495 001.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : Mr.R.B.Doshi, CA  
प्रत्यर्थी की ओर से /Respondent by : Mr.Satya Prakash Sharma,  
Sr.DR

सुनवाई की तारीख/Date of Hearing : 17.08.2023  
घोषणा की तारीख /Date of Pronouncement : 17.08.2023

**आदेश / O R D E R**

**PER ARUN KHODPIA, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi, dated 25.01.2023, and pertains to assessment year 2020-21.

2. The Id.Counsel for the assessee, at the time of hearing, submitted a request letter dated 16.08.2023 to withdraw the appeal, and prayed that

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assessee may be permitted to withdraw its appeal, which is extracted as under:

Date: 16.08.2023

**Before the Hon'ble Income Tax Appellate Tribunal, Raipur Bench, Raipur**

Request for withdrawal of appeal

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Name of the assessee	: Sheorinarayan Math
Assessment Year	: 2020/21
Appeal No.	: ITA No. 76/RPR/2023 (Assessee)
Date of hearing	: 17.08.2023

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Respected Sirs,

1. The assessee filed return of income on 31.05.2021 declaring nil income. The return was processed u/s 143(1) by CPC and since audit report in Form 10B was filed beyond the due date prescribed u/s 139(1), benefit of sec. 11 & 12 was not allowed to the assessee in the processing and income was determined at Rs. 30,26,894/-.
2. The assessee filed application before Id. CIT (Exemption) for condonation of delay in filing Form 10B. Vide order dated 30.03.2023, Id. CIT (Exemption) condoned the delay in filing Form 10B. We are enclosing herewith a copy of condonation order.
3. After the delay in filing Form 10B was condoned, the assessee received order u/s 154 dated 26.05.2023 from CPC whereby income of the assessee was computed at nil and refund of Rs. 2,26,836/-, including interest u/s 244A of Rs. 4,537/-, was granted. It is pertinent to mention that as per the return of income filed by the assessee, there was a refund of Rs. 2,26,836/-. Therefore, as a result of condonation of delay in filing Form 10B, assessee's income has been accepted as returned and refund has been granted which was due as per return of income. We are enclosing herewith a copy of the above referred order dated 26.05.2023.
4. The appeal was filed before Hon'ble Tribunal on 02.03.2023 and since the claim of assessee has been accepted by AO/CPC subsequent to that date, the assessee now does not

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have any grievance and therefore, it is most humbly requested that the assessee may kindly be permitted to withdraw the appeal in view of above facts.

Thanking you.

Yours faithfully,



(R.B. Doshi)

Counsel for the Assessee

Encl.: As stated.

CC to: Ld. CIT- Departmental Representative  
ITAT Raipur Bench, Raipur



(R.B. Doshi)

Counsel for the Assessee

3. The Id.DR for the Revenue, has no objection to withdrawal of the appeal by the assessee.
4. In view of the above request, the assessee is permitted to withdraw the appeal.
5. In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on the 17<sup>th</sup> day of August 2023, in Raipur.

**Sd/-**

(रवीश सूद)

**(RAVISH SOOD)**

**न्यायिक सदस्य/JUDICIAL MEMBER**

**Sd/-**

(अरुण खोडपिया)

**(ARUN KHODPIA)**

**लेखा सदस्य/ACCOUNTANT MEMBER**

रायपुर/Raipur,

दिनांक/Dated: 17<sup>th</sup> August, 2023.

**TLN, Sr.PS (on Tour)**

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आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

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

आदेशानुसार / By Order

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur