

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

BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER  
AND  
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No. 239/RPR/2023  
निर्धारण वर्ष / Assessment Year : 2021-22

Aghorpeeth Jan Sewa Abhed Ashram  
Pondidilha Akaltara,  
Janjgir, Champa (C.G.)-495 549  
PAN : AAFTA1866R

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer (Exemption),  
Ward Bilaspur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.B Doshi, CA  
Revenue by : Shri Satya Prakash Sharma, Sr. DR

सुनवाई की तारीख / Date of Hearing : 25.08.2023

घोषणा की तारीख / Date of Pronouncement : 05.09.2023

**आदेश / ORDER****PER RAVISH SOOD, JM:**

The present appeal filed by the assessee is directed against the order passed by the Commissioner of Income-Tax (Appeals), National Faceless Appeal Center (NFAC), Delhi, dated 13.12.2022, which in turn arises from the intimation issued by the Centralized Processing Centre (CPC)/AO under Sec. 143(1) of the Income-tax Act, 1961 (in short 'the Act') dated 20.09.2022 for assessment year 2021-22.

2. Shri R.B Doshi, Ld. Authorized Representative (for short 'AR') for the assessee has sought liberty for withdrawing the appeal. In support of his aforesaid claim, the Ld. AR has placed on record a letter dated 21.08.2023 which reads as under:

"1. The assessee filed return of income on 31.03.2022 declaring income of Rs.1,85,490/-. 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.72,53,229/-.

2 The assessee filed application before Id. CIT (Exemption) for condonation of delay in filing Form 10B. Vide order dated 19.07.2023, 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 demand of Rs. 28,26,900/- raised vide intimation has been reduced to NIL.

4. The appeal was filed before Hon'ble Tribunal on 03.07.2023 and since the claim of assessee has been accepted by AO/CPC subsequent to that date, the assessee now does not 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.”

The aforesaid request of the Ld. AR was not objected to by the Ld. Departmental Representative (for short 'DR').

3. Considering the aforesaid facts, appeal of the assessee is dismissed as withdrawn.

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 In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in open court on 05<sup>th</sup> day of September, 2023.

Sd/-  
**ARUN KHODPIA**  
**(ACCOUNTANT MEMBER)**

Sd/-  
**RAVISH SOOD**  
**(JUDICIAL MEMBER)**

रायपुर/ RAIPUR ; दिनांक / Dated : 05<sup>th</sup> September, 2023

SB

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(Appeals)-1, Raipur (C.G.)
4. The Pr. CIT, Raipur-1 (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.