

आयकर अपीलीय अधिकरण न्यायपीठ "एक-सदस्य" मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAIPUR BENCH "SMC", RAIPUR**

**श्री रवीश सूद, न्यायिक सदस्य के समक्ष  
BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No. 224/RPR/2023**

**निर्धारण वर्ष / Assessment Year : 2019-20**

AIMS Multipurpose Society  
Opp. DP Vipra College, Old  
High Court Road, Bilaspur (C.G.)  
PAN : AAHAA0900H

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer,  
Ward-2(1), Bilaspur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sunil Kumar Agrawal, CA  
Revenue by : Shri Satya Prakash Sharma, Sr. DR

सुनवाई की तारीख / Date of Hearing : 25.08.2023

घोषणा की तारीख / Date of Pronouncement : 12.09.2023

**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 17.04.2023, 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 18.05.2020 for assessment year 2019-20.

2. At the very outset, Shri Sunil Kumar Agrawal, Ld. Authorized Representative (for short 'AR') for the assessee by filing a letter dated Nil submitted that as per instruction, the assessee wants to withdraw the captioned appeal. The relevant contents of the said letter read as under:

"Application for withdrawal of appeal

It is respectfully submitted that, intimation u/s143(1)(a) for the AY19-20 has been passed by CPC, Bengaluru on 18-5-20, wherein, exemption u/s.11 has been denied for the reason that audit report in Form No.10B has not been filed before filing of ROI; thereafter, appeal before Id CIT(A) has been filed on 17-6-20 and on 17-4-23, appellate order has been passed by sustaining the denial of exemption; against the appellate order dt.17-4-23, appeal has been filed in Form No.36 on 15-4-23 before the Hon'ble Bench;

thereafter, on 17-4-23, the assessee has filed application before Id CIT(Exemption), Bhopal for condonation of delay u/s.119(2)(b) for delay filing of Form No.10B and on 17-5-23 has got condonation order u/s.119(2)(b) by condoning the delay;

consequently, the Id AO has rectified the assessment order on 21-6-23 by giving effect to the condonation order of the Id CIT(Exemption), Bhopal; hence, the appeal filed by the assessee-Co on 15-4-23 against the appellate order u/s250 dt.17-4-23, is withdrawn, may kindly be permitted and obliged.”

3. Per contra, the Ld. Departmental Representative (for short 'DR') did not raise any objection to the seeking of withdrawal of the appeal by the assessee appellant.
4. Considering the aforesaid concession of the Ld. AR who as per the instruction of the assessee has sought to withdraw the captioned appeal, which had not been objected by the department, I herein permit the same.
5. Resultantly, the appeal filed by the assessee is dismissed as withdrawn.

Order pronounced in open court on 12<sup>th</sup> day of September, 2023.

Sd/-

(रवीश सूद /RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर/ RAIPUR ; दिनांक / Dated : 12<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-1, Raipur (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.