

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" NEW DELHI**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
SHRI M BALAGANESH, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No. 1076/Del/2023

निर्धारणवर्ष/Assessment Year:2022-23

Roop V K Jain Foundation, Plot No. 19, Roz Ka Meo Industrial Area, Mewat, Nuh, Haryana.	बनाम Vs.	CIT (Exemptions) Room No.1, 5 th Floor, C.R. Bldg., Chandigarh,
PAN No. AADTR5230N		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

Assessee by	Shri Atrey G C, Advocate
Revenue by	Shri Mukesh Kumar Jha, CIT DR

सुनवाईकीतारीख/ Date of hearing:	05.09.2023
उद्घोषणाकीतारीख/ Pronouncement on	05.09.2023

आदेश /O R D E R

PER C.M. GARG, J.M.

This appeal has been filed by the Assessee against the order of Commissioner of Income Tax (Exemptions), Chandigarh dated 16.03.2023 for the AY 2022-23.

2. The Ld. Counsel of assessee submitted copy of order of ITAT 'Delhi' Bench dated 14.07.2023 in assessee's own appeal i.e. ITA No. 297/Del/2021 and submitted that the Tribunal has directed the

Ld.CIT(E) to grant registration u/s 12AA of the Act to the appellant.

Therefore, the assessee does not want to press the extent appeal.

3. The Ld. CIT-DR did not object to the prayer of the Ld. Counsel of assessee.

4. On careful consideration of submissions from the order of the Tribunal dated 12.07.2023 (supra), we observe that the Ld. CIT(E) has been directed to grant registration u/s 12AA of the Act to the assessee after considering the totality of facts and circumstances. The Ld. CIT-DR has also agreed to the said factual position and directions of the Tribunal given in the said order.

5. In view of the above, the assessee is allowed to withdraw its appeal with a liberty to file it again, if it is found necessary in the future time.

6. In the result, the appeal of the assessee is dismissed as withdrawn with the liberty as directed above.

Order pronounced in the open court on 05.09.2023

Sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(C.M. GARG)
JUDICIAL MEMBER

Dated: 05.09.2023

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi