

आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम

**IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM**

**श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष
BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER**

**आयकर अपील सं./I.T.A.No.132/Viz/2023
(निर्धारण वर्ष / Assessment Year :-NA-)**

Ponnur Educational Development
Society
1, G.B.C., Ponnur,
Guntur
[PAN : AACAP4604J]

Vs. Income Tax Officer
(Exemptions)
Guntur

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

**आयकर अपील सं./I.T.A.No.134/Viz/2023
(निर्धारण वर्ष / Assessment Year :-NA-)**

Kesava Smaraka Samithi
2nd Floor, Rajkamal Complex
Main Road, Lakshmipuram
Guntur
[PAN : AAATK2222J]

Income Tax Officer
(Exemptions)
Guntur

(अपीलार्थी/ Appellant)

(प्रत्यर्थी/ Respondent)

अपीलार्थी की ओर से/ Appellant by
प्रत्यर्थी की ओर से / Respondent by

: Shri G.V.N.Hari, AR
: Dr.Satyasai Rath, CIT(DR)

सुनवाई की तारीख / Date of Hearing

: 21.09.2023

घोषणा की तारीख/Date of Pronouncement

: 27.09.2023

आदेश /O R D E R

Per Shri Duvvuru RL Reddy, Judicial Member :

These appeals are filed by the assesseees against the orders of Commissioner of Income Tax (Exemption) [CIT(E)], Hyderabad dated 09.02.2023 and 24.02.2023. Since the grounds filed by the assesseees are

with regard to rejection of applications filed in Form No.10AB seeking registration u/s 12AB of the Income Tax Act, 1961 (in short "Act"), these appeals are clubbed, heard together and a common order is being passed for the sake of convenience as under. Facts are extracted from I.T.A.No.132/Viz/2023.

2. Brief facts of the case are that the assessee had filed an e-application in Form No.10AB, seeking registration u/s 12AB of the Income Tax Act, 1961 (in short "Act"). Notice dated 03.12.2022 was issued in respect of proceedings u/s 12A(1)(ac)(ii) to the assessee to the address mentioned in the Form No.10AB, to produce the copy of Memorandum of Association / Trust deed for verification and to furnish a detailed reply on the specific information called for in the said notice on or before 19.12.2022. But, the assessee failed to furnish any information or documentary evidence. In view of the above, after careful consideration of the application for registration in Form No.10AB, since the assessee's case is to be decided in time bound manner, the application filed by the assessee was rejected by the Ld.CIT(E).

3. Aggrieved by the order of the Ld.CIT(E), the assessee preferred an appeal before the Tribunal by raising the following grounds of appeal :

1 The order of the learned Commissioner of Income Tax (Exemption), Hyderabad is contrary to the facts and also the law applicable to the facts of the case.

2. The learned Commissioner of Income Tax (Exemption) is not justified in rejecting the application filed by appellant in Form No.10AB for registration u/s 12AB of the Act.

3. The learned Commissioner of Income Tax (Exemption) is not justified in not considering the reply filed on 08.12.2022.

4. Any other ground that may be urged at the time of appeal hearing.

4. All the grounds of appeal are related to rejection of application filed by the assessee in Form No.10AB, seeking registration u/s 12AB of the Act. At the outset, the Ld.AR submitted that the assessee's reply filed on 08.12.2022 was not considered by the Ld.CIT(E) and the order of the Ld.CIT(E) dated 24.02.2023, rejecting the application filed by the assessee in Form No.10AB for registration u/s 12AB of the Act was issued and served on the assessee. Hence, the assessee filed appeal before the Tribunal. However, by the time the assessee's appeal came up for hearing before the Tribunal, registration was granted and the order granting registration u/s 12AB of the Act was passed by the Ld.CIT(E) on 21.07.2023 and the grievance stood redressed. Hence, the Ld.AR pleaded for withdrawal of the appeal for which the Ld.DR has raised no objection.

5. We have heard both the parties and perused the material placed on record. Since the assessee's application for registration u/s 10AB was considered and the assessee was granted registration u/s 12AB of the Act and the assessee pleaded for withdrawal of the appeal, we have no hesitation to permit the assessee for withdrawal of the appeal.

6. In the result, appeal of the assessee is dismissed as withdrawn in I.T.A.No.132/Viz/2023 and applicable *mutatis mutandis* in I.T.A.No.134/Viz/2023 also.

Order pronounced in the open court on 27th September, 2023.

Sd/-

(एस बालाकृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER न्यायिक सदस्य/JUDICIAL MEMBER

Dated : 27.09.2023

L.Rama, SPS

Sd/-

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

आदेश की प्रतिलिपि अग्रेषित/Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – (i) M/s Ponnur Educational Development Society, 1, G.B.C., Ponnur, Guntur
(ii) M/s Kesava Smaraka Samithi, 2nd Floor, Rajkamal Complex, Main Road, Lakshmipuram, Guntur
2. राजस्व/The Revenue – The Income Tax Officer (Exemptions), 2nd Floor, Rajkamal Complex, Main Road, Lakshmipuram, Guntur
3. The Commissioner of Income Tax (Exemption), Hyderabad
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम / DR,ITAT, Visakhapatnam
- 5..गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam