

**आयकरअपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम**

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
VISA KHAPATNAM BENCH, VISA KHAPATNAM**

**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.100/Viz/2023  
(निर्धारण वर्ष / Assessment Year : NA)**

West Godavari Seafood Processing  
Plants Owners Associaton  
D.No.26-9-65/1, Komarada Road  
Balusumudi, Bhimavaram  
West Godavari  
**[PAN : AABAQ0227D]**

Vs. Income Tax Officer  
(Exemptions)  
Aayakar Bhavan  
Kambala Cheruvu  
Veerabhadrapuram  
Rajahmundry

**(अपीलार्थी/ Appellant)**

**(प्रत्यर्थी/ Respondent)**

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

: Smt.A.Aruna,AR  
: Dr.Satyasai Rath, CIT(DR)

सुनवाई की तारीख / Date of Hearing

: 05.09.2023

घोषणा की तारीख/Date of Pronouncement

: 27.09.2023

**आदेश /ORDER**

**Per Shri Duvvuru RL Reddy, Judicial Member :**

This appeal is filed by the assessee against the order of Commissioner of Income Tax (Exemptions) [CIT(E)], Hyderabad vide DIN & Notice No.ITBA/EXM/F/EXM45/2022-23/1050086897(1) dated 24.02.2023.

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 20.01.2023 was issued in respect of proceedings u/s 12A(1)(ac)(ii) 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 and requested to submit on or before 01.02.2023. But, the assessee failed to furnish any information or documentary evidence and final opportunity notice dated 07.02.2023 was issued to the assessee to submit the information / documents on or before 13.02.2023 as per the questionnaire given in detail, through e-mail / e-proceedings. However, the assessee has neither responded nor filed 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 is 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) ought to have taken into consideration the reply dated 09.02.2023 sent by post.*

*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 12A. At the outset, the Ld.AR submitted that the notice dated 20.01.2023 issued by the Ld.CIT(E) was delivered to the assessee on 30.01.2023 and the assessee responded to the said notice, by furnishing all the details, which was not considered by the Ld.CIT(E). 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 by the Ld.CIT(E) 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 12A 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.

Order pronounced in the open court on 27<sup>th</sup> 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)**

**लेखा सदस्य/ACCOUNTANT MEMBER न्यायिक सदस्य/JUDICIAL MEMBER**

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

1. निर्धारिती/ The Assessee – M/s West Godavari Seafood Processing Plants Owners Associaton, D.No.26-9-65/1, Komarada Road, Balusumudi, Bhimavaram, West Godavari
2. राजस्व/The Revenue – The Income Tax Officer (Exemptions), Aayakar Bhavan, Kambala Cheruvu, Veerabhadrapuram, Rajahmundry
3. The Commissioner of Income Tax (Exemptions), Hyderabad
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम / DR,ITAT, Visakhapatnam
- 5..गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary  
ITAT, Visakhapatnam