

**आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई**  
**IN THE INCOME TAX APPELLATE TRIBUNAL, 'C' BENCH, CHENNAI**  
**श्री. मंजुनाथ जी लेखा सदस्य एवं श्री मनोमोहन दास, न्यायिक सदस्य के समक्ष**  
**BEFORE SHRI MANJUNATHA.G, ACCOUNTANT MEMBER AND**  
**SHRI MANOMOHAN DAS, JUDICIAL MEMBER**

**आयकरअपीलसं./I.T.A.No.829/Chny/2023**

Gnanodaya Rehabilitation Association 5/57, Old No.5/18A Enclave, Annai Murugammal Avenue, Neelangarai, Chennai-600 115. PAN: AAAAG7311H (अपीलार्थी/Appellant)	Vs	The Commissioner of Income Tax (Exemption), Chennai.       (प्रत्यर्थी/Respondent)
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अपीलार्थीकीओरसे/ Appellant by	:	Mr.P.M. Kathir, Advocate
प्रत्यर्थीकीओरसे/Respondent by	:	Mr. R.Clement Ramesh Kumar, CIT

सुनवाईकीतारीख/Date of hearing	:	09.01.2024
घोषणाकीतारीख /Date of Pronouncement	:	09.01.2024

**आदेश / ORDER**

**PER MANJUNATHA.G AM:**

This appeal filed by the assessee is directed against order passed by the learned Commissioner of Income Tax (Exemption), Chennai dated 29.04.2023.

2. At the outset, we find that the appeal filed by the assessee is time barred by 21 days, for which, a petition for condonation of delay in filing of the appeal along with Affidavit explaining the reasons for delay, has been filed by the assessee. After hearing both sides, the delay in filing of appeal is condoned and appeal by the assessee is admitted for adjudication.

3. The learned AR for the assessee, at the time of hearing, filed a petition dated 08.01.2024 stating that the PCIT/CIT has subsequently granted approval u/s.80G(5) of the Act, vide order dated 06.10.2023 to the assessee trust and therefore, prayed that assessee trust may be permitted to withdraw its appeal.

4. The learned DR for the Revenue has no objection to withdraw the appeal.

5. In view of the above reasons, we dismiss the appeal filed by the assessee trust as withdrawn.

Order pronounced in the open court on 9<sup>th</sup> January, 2024

Sd/-  
**(मनोमोहन दास)**  
(Manomohan Das)  
न्यायिक सदस्य /Judicial Member

Sd/-  
**(जी. मंजुनाथ)**  
(G. Manjunatha)  
लेखा सदस्य / Accountant Member

चेन्नई/Chennai,  
दिनांक/Dated :09.01.2024  
DS

आदेश की प्रतिलिपि अग्रेषित/Copy to:

- 1.Appellant
2. Respondent
3. आयकर आयुक्त/CIT
- 4 विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.