

।आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणेमें।
IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCHES "B" :: PUNE

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1088/PUN/2023
निर्धारण वर्ष / Assessment Year : 2011-12

Samata Shikshan Prasarak Mandal Paranda, C/o.Adhyapak Vidyalaya, Paranda, Osmanabad -413502. PAN: AAHTS3344N	V s	The Income Tax Officer, Exemption Ward, Nanded.
Appellant/ Assessee		Respondent /Revenue

Assessee by	Shri S.N.Puranik – AR
Revenue by	Shri Sourabh Nayak – JCIT-DR
Date of hearing	01/02/2024
Date of pronouncement	01/02/2024

आदेश/ ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the assessee against the order of Ld.Commissioner of Income Tax(Appeal)[NFAC], Delhi under section 250 of the Income Tax Act, 1961 for A.Y.2011-12 passed on 27.09.2023 emanating from order under section 143(3) r.w.s 147 of the Income Tax Act, 1961 dated 11.09.2018. The Assessing Officer vide order under section 143(3) r.w.s 147 of the Act, held that since assessee failed to file copy of registration under section 12A of the Act, assessee is not eligible for exemption under section

11 of the Act. Accordingly, computed taxable income at Rs.1,13,62,871/-. The grounds of appeal raised by the assessee are as under :

“1. CIT(A) NFAC, has erred in upholding Validity of Order u/s 143(3) r.w.s. 147 passed by Assessing Officer. Appellant prays to declare the Order as invalid, Bad in Law and without Jurisdiction, in the absence of issue of Notice u/s 143(2) after Return filed by Assessee.

2. Without Prejudice to Ground No. 1, CIT(A) has erred in upholding Validity of Order u/s 143(3) r.w.s. 147. Appellant Prays to hold the Assessment Order as Bad in Law and invalid as Assessing Officer has not made addition of Income for reason recorded for issue of Notice u/s 148, for which proceedings are initiated.

*3. Without Prejudice to Ground No. 1 and 2, CIT(A) has erred in upholding Proceeding initiated u/s 147/148 and Order passed. Appellant Prays to hold the Proceeding and Order as Bad in Law, As **Approval u/s 151** given by the Commissioner is Ministerial and without application of Mind and without even looking to the basis of information with Assessing Officer.*

4. CIT(A) has erred in rejecting Appellant’s claim as to Case in covered u/s 10(23C)(iiiab), having more than 50% Gross Receipts from Government Grant. Appellant Prays to uphold Assessee’s claims of Exemption u/s 10(23C)(iiiab).

5. Without Prejudice to Ground No. 4, CIT(A) has erred in rejecting eligibility/ claim u/s 11, 12 of the Act. Appellant Prays for allowing the same, as Registration has been granted u/s 12AA, during the Pendency of Appeal Proceedings.

6. CIT(A) has erred in Partly allowing Ground No. 5, 6 & 7 before him. Appellant Prays for the same to be fully allowed.

7. CIT(A) has erred in not being Just and Fair in Considering Appellant’s all Submissions made in response to Various Notices.

8. Assessee denies Liability to Interest u/s 234A, 234B.

9. Appellant prays to add, alter, amend, take additional grounds, submit additional evidence, and/or withdraw the ground/s, during appellate Proceedings.”

2. The ld.AR of the assessee submitted that assessee intends to withdraw the appeal as an order has been passed by the Assessing Officer giving effect to the ld.CIT(A)'s order and had computed the taxable income at Rs.Nil. Therefore, assessee does not have any grievance. The ld.Departmental Representative(ld.DR) for the Revenue submitted copy of the order giving effect to ld.CIT(A)s order passed by the Assessing Officer on 12.01.2024. The ld.DR also submitted that after the order dated 12.01.2024 taxable income of the assessee is Rs.Nil.

Findings & Analysis :

3. We have heard both the parties. The ld.AR of the assessee submitted that assessee wish to withdraw the appeal, accordingly, assessee is allowed to withdraw the appeal. Hence, grounds raised by the assessee are dismissed as withdrawn.

4. In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 1st February, 2024.

Sd/-
(S.S.GODARA)
JUDICIAL MEMBER

Sd/-
(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 1st Feb, 2024/ SGR*

आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकर अपीलीय अधिकरण, “बी” बेंच,
पुणे / DR, ITAT, “B” Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// TRUE COPY //

Senior Private Secretary
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.