

**IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "A", PUNE
BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI S.S. GODARA, JUDICIAL MEMBER**

ITA No.578/PUN/2023

D.Y. Patil International University, Sector 29, Nigdi Pradhikaran, Akurdi, Pune – 411044	Vs.	CIT (Exemption), Pune
PAN : AAAJD1365R		
(Appellant)		(Respondent)

Assessee by : Shri Mihir Naniwadekar
(through virtual)
Department by : Shri Keyur Patel, CIT-DR
Date of hearing : 24-04-2024
Date of pronouncement : 24-04-2024

ORDER

PER R. K. PANDA, VP :

This appeal filed by the assessee is directed against the order dated 30.04.2023 of the CIT(Exemption), Pune rejecting the registration u/s 12AB r.w.s. 12A(1)(ac)(i) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. The grounds raised by the assessee are as under:

1. *Commissioner of Income Tax (Exemption), Pune has erred in rejecting registration u/s 12AB referring to the application u/s 12A(1)(ac)(iii) and cancelling the registration u/s 12AB read with section 12A(1)(ac)(vi) of the Income Tax Act, 1961.
Appellant prays for grant of registration / restoration of registration.*
2. *Honourable CIT (Exemption) has erred in rejecting registration u/s 12AB alleging charitable object of education as object of general public utility and rejecting the application and cancelling the registration.
Appellant prays for grant of registration / restoration of registration.*
3. *Honourable CIT (Exemption) has erred in rejecting the registration to university having charitable object on the basis of surplus above mark.
Issue as to surplus, if at all, is part of assessment proceedings for computing of income u/s 11 to 13 r.w.s. 2(15)
Appellant prays for grant of registration / restoration of registration.*
4. *Honourable CIT (Exemption) has erred in passing order rejecting Registration u/s 12AB, which is bad in law.*

5. *Honourable CIT (Exemption) has erred in alleging the activities of university are not genuine and rejecting registration. Honorable CIT(Exemption) has not given any instance of non-genuine activity.*

3. The Ld. Counsel for the assessee at the outset filed the following fact sheet and submitted that since the CIT(Exemption) has already granted registration to the assessee u/s 12A(1)(ac)(i) of the Act for the assessment years 2022-23 to 2026-27, therefore, the assessee does not want to pursue the appeal as the same is academic in nature.

<i>Date</i>	<i>Order/Registration/Event</i>
<i>30 September 2019 and 1 October 2020</i>	<i>CIT(E) rejected Petition's application under s 12AA for AYs 2019-20 and 2020-21 [Appeal was filed against these orders, being ITA Nos.416 and 627/Pun/2020]</i>
<i>5 April 2022</i>	<i>Provisional registration granted for AYs 2022-23 to 2024-25 under s 12A(1)(ac)(vi)</i>
<i>1 November 2022</i>	<i>Assessee's appeals ITA Nos.416 and 627/Pun/2020 against earlier rejection of application were decided by the Hon'ble ITAT. Hon'ble ITAT set aside the case to decide the application de novo.</i>
<i>30 April 2023</i>	<i>Provisional registration granted for AYs 2022-23 to 2024-25 on 5 April 2022 was cancelled by CIT(E)</i>
<i>15 May 2023</i>	<i>Present Appeal before Hon'ble ITAT was filed by the appellant</i>
<i>19 June 2023</i>	<i>Pursuant to the order of Hon'ble ITAT, CIT(E) issued show cause notice. This Show Cause Notice reproduced the contents of the order dated 30 April 2023 (Impugned Order) and asked assessee to show cause why the registration should not be rejected.</i>
<i>10 August 2023</i>	<i>After considering the assessee's submission in response to the above SCN, registration was granted under section 12AA for the period from AY 2019-20 up to 31 March 2021</i>
<i>5 October 2023</i>	<i>Registration granted for AYs 2022-23 to 2026-27 under sec.12A(1)(ac)(i)</i>

4. He accordingly submitted that the assessee may be permitted to withdraw the appeal.

5. The Ld. DR on the other hand, has no objection for withdrawal of the appeal filed by the assessee.

6. After hearing both the sides and considering the fact that the CIT(Exemption) has granted registration u/s 12A(1)(ac)(i) of the Act to the assessee for the assessment years 2022-23 to 2026-27, therefore, the request of the assessee to withdraw the appeal filed by it is allowed and the appeal filed by the assessee is dismissed as 'withdrawn'.

7. In the result, the appeal filed by the assessee is dismissed as 'withdrawn'.

Order pronounced in the open Court on this 24th day of April, 2024.

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

Sd/-
(R. K. PANDA)
VICE PRESIDENT

पुणे Pune; दिनांक Dated : 24th April, 2024
GCVSR

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent
3. DR, ITAT, 'A' Bench, Pune
4. गार्ड फाईल / Guard file.

// True Copy //

आदेशानुसार/ BY ORDER,

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

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	24.04.2024		Sr. PS/PS
2	Draft placed before author	24.04.2024		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on			Sr. PS/PS
7	Date of uploading of Order			Sr. PS/PS
8	File sent to Bench Clerk			Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			