

IN THE INCOME TAX APPELLATE TRIBUNAL
PUNE BENCH "B", PUNE

BEFORE SHRI R. K. PANDA, VICE PRESIDENT
AND
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.62/PUN/2024
निर्धारण वर्ष / Assessment Year: 2024-25

Wheelchair Association, Sr.No.50/9A/4 26, Sai Prasad Ghule Nagar, Sinhgad Road, Wadgaon BK - 411041. PAN : AAATW4732B	Basketball	Vs.	CIT, Exemption, Pune.
Appellant			Respondent

Assessee by : Shri Kiran Sanmane
Revenue by : Shri Ajay Kumar Keshari
Date of hearing : 29.04.2024
Date of pronouncement : 02.05.2024

आदेश / ORDER

PER VINAY BHAMORE, JM:

This appeal filed by the assessee is directed against the order dated 13.10.2023 passed by LD CIT, Exemption, Pune, rejecting the application for registration under sub section (5) of section 80G of the IT Act.

2. The facts, in brief, are that the appellant assessee is a charitable trust & has applied for registration u/s 80G(5) of the IT Act before the CIT(E) Pune. Since the application for registration

u/s 80G(5) of the IT Act was filed belatedly it was rejected by the CIT(E) Pune. Against this order the appellant assessee is in appeal before us.

3. At the time of hearing, ld. counsel for the assessee filed an application dated 26.04.2024 seeking permission of the Bench to withdraw the present appeal. The relevant contents of the said application read as under :-

“1. The above appeal has been filed on 11/01/2024 (Appeal No. ITA 62/PUN/2024) against rejection order passed by the learned Commissioner of Income Tax (Exemption) rejecting the 80 G approval without going into the merits of the case and solely on the reason that the appellant did not file the application within the time limit allowed under clause (iii) of first proviso to section 80G (5) of the Income Tax Act, 1961.

2. However, recent CBDT's Circular No. 7/2024 dated 25th April, 2024, allows the charitable trusts to file fresh application in Form 10AB before June 30 2024 even in cases where the approval u/s 80 G or 12 A has been rejected by the Principal Commissioner or Commissioner solely on account of the fact that the application was furnished after the due date.

3. We therefore wish to file the fresh application in form no 10AB for renewal of registration u/s 80 G of the Income Tax Act.

4. We therefore request the Hon. ITAT to allow us to withdraw the appeal and oblige.”

4. The ld. DR has no objection for withdrawal of the appeal filed by the assessee.

5. We find that CBDT has issued circular No.7/2024 dated 25th April, 2024 wherein charitable trusts have been allowed to file fresh

application for registration u/s 80G (5) of the Act before 30-06-2024. In view of the above and in light of the contents of the application of the assessee, we grant permission to the appellant assessee to withdraw the appeal. Accordingly, the above captioned appeal stands dismissed as “withdrawn”.

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

Order pronounced in the Open Court on 02nd May, 2024.

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

Sd/-
(VINAY BHAMORE)
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 02nd May, 2024.

Sujeet

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, “B” बेंच, पुणे / DR, ITAT, “B” Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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