

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

BEFORE SHRI S.S.GODARA, JUDICIAL MEMBER
AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA Nos.286 & 61/PUN/2024

Belambe Foundation, B901, S.No.5/1/12, 5,2/1, 6/1, 6/2/1 Galaxy, Opp. Krishna Sunder Garden, Mhatre Bridge, Pune A.R. Shala S.O. Pune City-411004 Maharashtra PAN : AAJCB4523D	Vs.	CIT(Exemption), Pune
Appellant		Respondent

Assessee by : Shri Sarvesh Khandelwal
Revenue by : Shri Keyur Patel

Date of hearing : 09.05.2024
Date of pronouncement : 09.05.2024

आदेश / ORDER

PER INTURI RAMA RAO, AM:

These two appeals filed by the assessee are directed against the separate orders of Id. Commissioner of Income Tax, Exemption, Pune [the CIT, Exemption] dated 18.01.2024 & 01.01.2024 denying registration u/s.12AB and approval u/s.80G of the Income Tax Act, 1961 ('the Act').

2. When the matter had come up for hearing, the appellant filed letter dated 03.05.2024 seeking permission to withdraw the above appeals. The relevant contents of the said letter are as under :-

“Above mentioned both the appeals have been fixed for hearing on 09/05/2024. In this regard we humbly and most respectfully submit that the issue involved in Appeal was that the Ld. CIT(E) has rejected the application of registration u/s 12AB and BOG merely on the ground that application was filed in incorrect clause/section code.

Recently, the Central Board of Direct Taxes has issued a circular (no.7/2024 dt. 25/04/2024), which mitigates this issue and has allowed the Trusts to freshly file application in Form 10AB on or before 30/06/2024. (Circular is enclosed herewith).

Accordingly, we are hopeful that Ld. CIT(E) will entertain our fresh application which would serve the purpose of preferring present appeal before your Honours.

In view of above and with an intention to save judiciary's time, we humbly and most respectfully request Your Honours to kindly allow us to withdraw the appeals and also crave leave to apply for restoration of the appeals in case the expected redressal is not made available.”

3. On the other hand, the Id. Department Representative has no serious objection to permit withdrawal of the appeals.
4. In the circumstances, we are inclined to grant permission to the appellant to withdraw the appeals. Accordingly, the above captioned appeals stand dismissed as withdrawn.
5. In the result, the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced on this 09th day of May, 2024.

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

Sd/-
(INTURI RAMA RAO)
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 09th May, 2024

Satish

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच,
पुणे / DR, ITAT, A" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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