

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "B", HYDERABAD**

**BEFORE**  
**SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**  
**&**  
**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

आ.अपी.सं / **ITA No. 391/Hyd/2024**  
(निर्धारण वर्ष / Assessment Year: 2025-26)

Sri Kodanda Ramaswamy                      Commissioner of Income Tax,  
Temple Trust,                                      Vs. (Exemption),  
Nimmalavalasa                                      Hyderabad  
[PAN No. AAPTS6220F]

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा/Assessee by: NONE  
राजस्व द्वारा/Revenue by: Shri Kumar Pranav, CIT-DR

सुनवाई की तारीख/Date of hearing: 20/05/2024  
घोषणा की तारीख/Pronouncement on: 22/05/2024

आदेश / **ORDER**

**PER MADHUSUDAN SAWDIA, A.M:**

This appeal is filed by Sri Kodanda Ramaswamy Temple Trust ("the assessee"), feeling aggrieved by the order passed by the Commissioner of Income Tax (Exemption)-Hyderabad, dated 25/02/2024, rejecting the application filed by the assessee in Form no. 10AB seeking registration u/s 12AB of the Income Tax Act, 1961 ("The Act").

2. None appeared on behalf of the assessee before the Tribunal despite service of the notices sent to the assessee. The Registry has placed a record that the notice sent to the assessee was duly served on the assessee and delivered. However, despite service of the notice, the assessee failed to appear before the Tribunal today as such the present matter is being heard in absence of the assessee.

3. The assessee has filed an application dated 13/05/2024 on 15/05/2024 before the ITAT for withdraw the appeal, which is to the following effect:

*“Sub: Request for withdrawal of IT Appeal No: ITA 391/Hyd/2024 filed on 16-04- 2024 - Assessment Year 2025-26*

*Ref: Sri Kodanda Ramaswamy Temple Trust, PAN: AAPTS6220F*

*Honourable Sir,*

*With reference to the matter cited above, it is submitted that we have filed the above Appeal for the AY 2025-26 against the Order of CIT (Exemptions), Hyderabad before the ITAT, Hyderabad Bench for which hearing date was fixed on 19-06-2024 before the "B" Bench, ITAT, Hyderabad.*

*The Appeal is against the rejection of Form 10AB filed by the Trust by the CIT (Exemptions), Hyderabad and seeking relief from the ITAT based on the grounds of appeal submitted.*

*Subsequent to filing the Appeal on 16-04-2024, the Central Board of Direct Taxes (CBDT) had issued a Circular No. 7/2024 dated 25-04-2024 extending the date for filing of Form 10A/ 10AB till 30-06-2024 in several cases which covered our case also.*

*Based on the extension of time granted by the CBDT as above, we had filed a fresh Form 10A which was since accepted and approved. We were granted Form 10AC dated 07-05-2024 by CPC, Bengaluru. A certified copy of Form 10AC as above is enclosed for your perusal and record.*

*The relief sought by the above Trust by way of appeal to the Honourable ITAT has already been granted by the Income Tax*

*Department, thru CPC, Bengaluru. Under the circumstances, you are requested to accept our request for withdrawal of the above appeal pending before the ITAT. We are intimating the CIT (Exemptions), Hyderabad by forwarding a copy of this letter to his office.*

*Thanking you,*

*Yours Faithfully*

*For Sri Kodanda Ramaswamy Temple Trust*

*Sd/-*

*Adhikarla Sathya Narayana Murthy*

*Trustee”*

4. Learned DR did not raise any objection for withdrawal of the appeal.
5. In view of the same, we, therefore, permit the assessee to withdraw the appeal, which is hereby stands dismissed as withdrawn.
6. In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 22<sup>nd</sup> day of May, 2024.

Sd/-

**(K. NARASIMHA CHARY)**  
**JUDICIAL MEMBER**

Sd/-

**(MADHUSUDAN SAWDIA)**  
**ACCOUNTANT MEMBER**

Hyderabad,

Dated: 22/05/2024

TNMM

Copy forwarded to:

1. Sri Kodanda Ramaswamy Temple Trust, Nimmalavalasa,  
Chipurupalle Mandal, Vizianagaram Dist.,  
Andhra Pradesh.
2. The CIT (Exemption)-Hyderabad.
3. DR, ITAT, Hyderabad.
4. GUARD FILE

TRUE COPY

ASSISTANT REGISTRAR  
ITAT, HYDERABAD