

आयकर अपीलीय अधिकरण  
कोलकाता 'बी' पीठ, कोलकाता में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA**

श्री संजय गर्ग, न्यायिक सदस्य  
एवं  
श्री संजय अवस्थी, लेखा सदस्य  
के समक्ष  
Before

**SRI SANJAY GARG, JUDICIAL MEMBER  
&  
SRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. Nos.: 473 & 474/KOL/2024  
Assessment Years: N.A.**

***Mother Earth Foundation.....Appellant  
[PAN: AABAM 6778 R]***

***Vs.***

***CIT (Exemption), Kolkata.....Respondent***

**Appearances:**

***Assessee represented by: Manoj Kataruka, AR.***

***Department represented by: Abhijit Kundu, CIT-DR.***

Date of concluding the hearing : May 28<sup>th</sup>, 2024

Date of pronouncing the order : May 30<sup>th</sup>, 2024

**ORDER**

**Per Sanjay Awasthi, Accountant Member:**

This is a batch of two appeals challenging the rejection of approval of the Trust u/s 12A(1)(ac)(iii) of the Income Tax Act, 1961 (in short the 'Act') applied by the assessee in Form-10AB. For both the case, ld. A/R has filed letters before us requesting for allowing withdrawal of the two appeals. For the sake of convenience, the letter pertaining to ITA No. 473/KOL/2024 is extracted as under:

*“This is to submit that in light of the Circular No. 7 of 2024 dated 25.4.2024 the appeal filed by the assessee against the order of the CIT (Exemption),*

*Kolkata dated 26.2.2024 by not granting approval for registration u/s 12A(1)(ac) may be treated as withdrawn with liberty to file a fresh appeal.”*

2. Considering the request of the appellant, these appeals are allowed to be withdrawn. Needless to say, in case, there is any grievance regarding the action of Id. CIT (Exemption) in this matter, in future the appellant would be at liberty to approach the Hon'ble ITAT as per law.

3. In the result, these appeals are dismissed as withdrawn.

**Order pronounced in the open Court on 30<sup>th</sup> May, 2024.**

*Sd/-*

**[Sanjay Garg]**

Judicial Member

Dated: 30.05.2024

*Bidhan (P.S.)*

*Copy of the order forwarded to:*

- 1. Mother Earth Foundation, 67, Kumar Para Lane, Kolkata, West Bengal, 700042.**
- 2. CIT (Exemption), Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

*//True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata