

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'D' BENCH
MUMBAI**

**BEFORE: SHRI PRASHANT MAHARISHI, ACCOUNTANT
MEMBER**

&

SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER

**ITA No. 419/MUM/2024
(Assessment Year : 2023-24)**

Mohari Devi Taparia Kanya Mahavidyalay Trust 612, Raheja Chambers, Free Press Journal Road, Nariman Point, Mumbai 400021	Vs.	CIT (Exemptions), 601, 6 th Floor, Cumballa Hill MTNL TE Building, Pedder Road, Dr Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai 400026
PAN/GIR No. AAFTM1620B		
(Appellant)	..	(Respondent)

Assessee by	Shri Shivratan Jeetmal Taparia
Revenue by	Smt. Sanyogita Nagpal (CIT DR)
Date of Hearing	30/05/2024
Date of Pronouncement	30/05/2024

आदेश / O R D E R

PER SUNIL KUMAR SINGH (J.M):

1. This appeal has been filed against the order dated 05.12.2023 passed by learned CIT(Exemption)/Mumbai National Faceless Appeal Centre(NFAC) u/s. 80G(5) of the Income-tax Act, 1961 [hereinafter referred as "Act"] for the relevant Assessment year [A.Y.] 2023-24, wherein learned

CIT(Exemption) rejected appellant assessee's application u/s. 80G(5) of the Act in form 10AB on the ground of selecting wrong section code (13-clause (ii) instead of 14-clause (iii)).

2. The appellant/assessee has filed this appeal on the following grounds:

"1. The learned Commissioner of Income Tax (Exemptions) erred in rejecting your appellant's application for approval u/s 80G of the Income Tax Act, 1961 on the ground that it is non-maintainable.

2. The learned Commissioner of Income Tax (Exemptions) was not justified in rejecting the application for approval u/s 80G without affording an opportunity of being heard.

3. The learned Commissioner of Income Tax (Exemptions) ought to have decided the matter of approval u/s 80G on merits of the case after providing an opportunity to the appellant trust to rectify the mistake of quoting incorrect section code in Form 10AB."

3. In response to the notice issued by the tribunal, learned DR appeared and participated in the proceedings.

4. The case is listed for hearing. Assessee/trustee Shri Shivratn Jeetmal Taparia has moved an application with a prayer to permit the applicant to withdraw the appeal filed against the rejection order u/s. 80G(5) passed by the Commissioner Of Income Tax(Exemption) stating that CBDT has issued Circular No. 7/2024 dated 25.04.2024, extending the due date for filing form 10A/10AB under the Act.

5. Learned DR has no objection against the withdrawal application.

6. In view of the prayer of withdrawal of appeal made by appellant/assessee/trustee, we permit the appellant assessee to withdraw the appeal.
7. In the result this appeal stands dismissed as withdrawn.

Order pronounced on 30.05.2024.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Mumbai; Dated 30/05/2024
Anandi Nambi, *Steno*

Sd/-
(SUNIL KUMAR SINGH)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. CIT
4. DR, ITAT, Mumbai
5. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Mumbai