

IN THE INCOME TAX APPELLATE TRIBUNAL ‘F’ BENCH, MUMBAI
BEFORE SHRI B R BASKARAN, AM AND MS. KAVITHA RAJAGOPAL, JM

ITA No. 418/Mum/2024
(Assessment Year: 2023-24)

Jeetmal Taparia Memorial Trust 612 Raheja Chambers, F J Road, Nariman Point, Mumbai-400 021	V s.	CIT(Exemption) 601, 6 th Floor, Cumballa Hill MTNL TE Building, Pedder Road, Cumballa Hill, Mumbai-400 026
PAN/GIR No. AAATJ 0333P		
(Appellant)	:	(Respondent)
Assessee by	:	None
Revenue by	:	Ms. Rajeshwari Menon
Date of Hearing	:	07.05.2024
Date of Pronouncement	:	14.06.2024

ORDER

Per Kavitha Rajagopal, J M:

This appeal has been filed by the assessee, challenging the order of the learned Commissioner of Income Tax (Exemptions), Mumbai ('Id.CIT(E) for short) dated 05.12.2023 pertaining to the Assessment Year ('A.Y.' for short) 2023-24.

2. The assessee has raised the following grounds of appeal:

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. None appeared for and on behalf of the assessee on the date of hearing but the assessee had made a written submission requesting for withdrawal of the appeal filed against the rejection order u/s.80G(5) passed by the CIT(E).

4. The learned Departmental Representative (ld. DR for short) for the Revenue did not object to the same.

5. Upon hearing both the sides, we hereby direct that the appeal filed by the assessee is dismissed as withdrawn.

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

Order pronounced in the open court on 14.06.2024.

Sd/-

(B R Baskaran)
Accountant Member

Mumbai; Dated : 14.06.2024

Roshani, Sr. PS

Sd/-

(Kavitha Rajagopal)
Judicial Member

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT - concerned
4. DR, ITAT, Mumbai
5. Guard File

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Mumbai