

**IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, MUMBAI**

**BEFORE MS. KAVITHA RAJAGOPAL, JM AND  
SHRI GIRISH AGRAWAL, AM**

ITA No. 984/Mum/2024  
(Assessment Year: 2023-24)

Moharidevi Taparia Memorial Trust 612, Raheja Chambers, Fress Press Journal Road, Nariman Point, Mumbai-400 021	Vs.	CIT (Exemption) 601, 6 <sup>th</sup> Floor, Cumballa Hill MTNL TE Building, Pedder Road, Dr. Gopalrao Deshmukh Marg, Cumballa Hill, Mumbai-400 026
PAN/GIR No. AAATM 0383 Q		
(Assessee)	:	(Respondent)
<b>Assessee by</b>	:	Letter File
<b>Respondent by</b>	:	Smt. Sanyogita Nagpal
<b>Date of Hearing</b>	:	26.06.2024
<b>Date of Pronouncement</b>	:	28.06.2024

**ORDER**

**Per Kavitha Rajagopal, J M:**

This appeal has been filed by the assessee, challenging the *ex parte* order of the learned Commissioner of Income Tax (Exemptions) (‘ld.CIT(E) for short), 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 vide letter dated 07.05.2024 requesting for withdrawal of the appeal filed against the rejection of application u/s.80G(5) by the ld. CIT(E) on the ground that

the assessee has selected the wrong section code (13 – clause (ii) instead of 14 – clause(iii). It is observed that since the assessee had filed a fresh application dated 16.01.2024 in Form 10AB rectifying the error the assessee seeks for withdrawal of the present appeal.

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

5. Upon perusal of the records, we hereby direct that the appeal filed by the assessee is dismissed as withdrawn.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 In the result, the appeal filed by the assessee is dismissed as withdrawn.

*Order pronounced in the open court on 28.06.2024.*

Sd/-

Sd/-

(Girish Agrawal)  
Accountant Member

(Kavitha Rajagopal)  
Judicial Member

Mumbai; Dated : 28.06.2024

Roshani, Sr. PS

**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