

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI VINAY BHAMORE, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.656/PUN/2024

निर्धारण वर्ष /Assessment Year : 2023-24

RSB Foundation, Pentagon P1, Magarpatta City, Second Floor, Hadapsar, Pune – 411 028, Maharashtra PAN : AAJCR6182Q	Vs.	CIT(Exemption), Pune
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Ajay Kumar Keshari

Date of hearing : 03.07.2024  
Date of pronouncement : 03.07.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of CIT Exemption, Pune dated 29.12.2022 denying grant of approval u/s.80G(5) of the Income-tax Act, 1961.

2. When the matter was called on, we find the appellant filed a petition seeking adjournment on the ground that the appellant had already re-submitted application before the CIT, Exemption, Pune in terms of CBDT Circular extending the due date for filing Form Nos.10A/10AB.

3. We had carefully considered the application for adjournment and find that it is not a fit case to adjourn the matter as the present appeal has become infructuous in view of the fact that the appellant had already re-submitted the application before the CIT, Exemption in terms of the CBDT Circular. The cause of action ceased to exist, therefore, the appeal filed by the assessee had become infructuous and dismissed accordingly.

4. In the result, the appeal filed by the assessee is dismissed.  
Order pronounced on this 03<sup>rd</sup> day of July, 2024.

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 03<sup>rd</sup> July, 2024  
*Satish*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr.CIT concerned
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune