



**।आयकर अपीलीय अधिकरण "ए" न्यायपीठ जयपुरमें।**

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**JAIPUR BENCHES "A" :: JAIPUR**

**BEFORE DR.S.SEETHALAKSHMI, JUDICIAL MEMBER**

**AND**

**DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकर अपील सं. / ITA No.612/JPR/2024**

**निर्धारण वर्ष / Assessment Year : 2023-24**

Swabhiman, Dhabayli Kothi, Danta, Tehsil-Dantaramgarh, Sikar, Rajasthan – 332702. PAN: AALAS5226J	V s	The Commissioner of Income Tax(Exemption), Jaipur.
Appellant / Assessee		Respondent / Revenue

Assessee by	Shri Sharwan Kumar Gupta – Advocate & Shri Ashok Kumar Gupta, Adv.
Revenue by	Shri Arvind Kumar – CIT(DR)
Date of hearing	08/07/2024
Date of pronouncement	08/07/2024

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

This appeal filed by the assessee is against the order of  
ld.Commissioner of Income Tax(Exemption), Jaipur dated  
30.03.2024 passed under section 80G of the Income Tax Act, 1961  
rejecting the assessee's application filed in Form No.10AB for



approval under section 80G(5) of the Act. The assessee has raised the following grounds of appeal :

*“1. Gro1. The Impugned order u/s 80G(5) of the Act dated 30.03.2024 is bad in law and on facts, without providing adequate & reasonable opportunity of being heard, being without jurisdiction and for various other reasons and hence the same may kindly be quashed.und*

*2. The Ld. CIT(E) erred in law as well as on the facts of the case in rejecting the application for grant Registration/approval u/s 80G(5) and in not granting Registration/approval. Also erred in rejecting the application only on the grounds that the application was filed after the six month or delay. The rejection so made and refusal to grant Registration/approval u/s 80G(5) is contrary to the provisions of law and facts of the case. The same kindly be quashed.*

*3. That the impugned order so passed was in the contravention of the law prevalent at the relevant point of time and also on fact and hence may kindly be quashed. The ld. CIT(E) be directed to grant Registration/approval from the dated of application*

*4. The appellant prays your honour indulgences to add, amend or alter of or any of the grounds of the appeal on or before the date of hearing.”*

2. The appeal came up for hearing on 8<sup>th</sup> July, 2024. At the time of hearing, Shri Sharwan Kumar Gupta – Advocate & Shri Ashok Kumar Gupta, Adv., appeared on behalf of the assessee and submitted that they do not want to pursue the present appeal, hence, the appeal may kindly be permitted to be withdrawn. They also filed following written submission :





*ITA No.612/JPR/2024*  
*Swabhiman, Dantaraamgarh [A]*

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आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar