

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ "सी", अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
" C " BENCH, AHMEDABAD

श्री सिद्धार्थ नौटियाल, न्यायिक सदस्य एवं
श्री मकरंद वसंत महादेवकर, लेखा सदस्य के समक्ष।

BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER
AND
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.773/Ahd/2024

निर्धारण वर्ष /Assessment Year : -

| | | |
|--|-----------------------|----------------------------------|
| Perfect Foundation Plot No.40/E C/o. Anand Jyot Hospital Takhteshwar Plots Kalanala Bhavnagar - 364 001 (Gujarat) | बनाम/ v/s. | The CIT (Exemption) Ahmedabad |
| स्थायी लेखा सं./PAN: AAATP 8350 N | | |
| (अपीलार्थी/ Appellant) | | (प्रत्यर्थी/ Respondent) |
| Assessee by : | | Shri Mohit Balani, AR |
| Revenue by : | | Shri Kamlesh Makwana, CIT-DR |

सुनवाई की तारीख/Date of Hearing : 22/07/2024

घोषणा की तारीख /Date of Pronouncement: 24/07/2024

आदेश/ORDER

PER SHRI MAKARAND V. MAHADEOKAR, AM:

This appeal is filed by the Assessee as against the rejection order dated 28/03/2024 passed by the Commissioner of Income-tax (Exemption), Ahmedabad for final registration under section 80G of the Income Tax Act, 1961.

2. Grounds of appeal are as under:

"1. CIT(Exemption has erred in law and on facts of the case in rejecting provisional approval under section 80G of the Income-tax Act, 1961.

2. Your appellant craves liberty to add, to alter, to modify, to amend or to withdraw / delete any of the grounds of appeal at any time, on or before the hearing of appeal."

2. During the course of hearing, the Ld.AR for the assessee was asked by the Bench to furnish a written submission for withdrawal of assessee's appeal. Accordingly, a request letter dated 23/07/2024 submitted by Shri Mohit Balani, Ld.AR for permitting to withdraw the present appeal of the assessee, which was kept on record. The said written submission reads as under:

"Date-23/07/2004

*From
Adv Mohit Balani
Auth. Representative of
Perfect foundation PAN - AAATP 8350 N*

To

*The Registrar
Income Tax Appellate Tribunal
3rd Floor
Abhinav Complex
Pritam Nagar, Ahmedabad*

Dear Sir.

Sub : Request For withdrawal of Appeal no ITA 773/AHD/2014

1 Kindly refer to appeal of the above-named appellant (TTA773/AHD/2024 filed against the order u/s. 80G of the Act passed by the Learned Commissioner of Income Tax, Exemption.

2 The issue was pertaining for filing of fresh application in Form 10AB for approval 80G. However the CBDT vide circular No. 7/2014 25.04.304 further extended the time for filing Form 10A/10B till 30 June 2014. The copy of the circular is attached herewith for the kind reference of your hours.

3. In lieu of such extension the appellant filed fresh application for approval u/s. 80G and so the said appeal becomes infructuous

4. Hence the appellant request your grace to allow the appellant to withdraw the appeal and oblige.

Thanking You,

Your faithfully,
For Perfect Foundation
Sd/-
Encl-Me above."

3. The Ld.CIT-DR, Shri Kamlesh Makwana appeared for the Revenue, has no objection for withdrawing this appeal. Since the assessee wants to withdraw its appeal in ITA No.773/Ahd/2024 filed on 19/04/2024 as per the withdrawal application dated 22/07/2024 and looking to the facts and circumstances of the case, we permit to withdraw this appeal of the assessee.

4. In the result, Assessee's appeal is dismissed as withdrawn.

Order pronounced in the Open Court on 24 July, 2024 at Ahmedabad.

Sd/-
(SIDDHARTHA NAUTIYAL)
JUDICIAL MEMBER

Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER

अहमदाबाद/Ahmedabad, दिनांक/Dated 24/07/2024

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)/CIT(Exemption), Ahmedabad
5. विभागीय प्रतिनिधि,आयकर अपीलीय अधिकरण ,राजकोट/DR,ITAT, Ahmedabad,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, ITAT, Ahmedabad