

आयकर अपीलिय अधिकरण, सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं  
श्री अमिताभ शुक्ला, लेखा सदस्य के समक्ष

**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND  
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.229/Chny/2024  
निर्धारण वर्ष/Assessment Year: -

Mahatma Gandhiji Seva Sangam, 58/1, Vasudevanallur, Sivagiri Taluk Tirunelveli-627 758.	v.	The CIT (Exemptions), Chennai.
[PAN: AAAAM 5131 F]		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Shri S. Sridhar, Advocate
प्रत्यर्थी की ओर से /Respondent by	:	Shri R. Clement Ramesh Kumar, CIT
सुनवाईकीतारीख/Date of Hearing	:	04.07.2024
घोषणाकीतारीख /Date of Pronouncement	:	26.07.2024

**आदेश / ORDER**

**PER ABY T. VARKEY, JM:**

This is an appeal preferred by the assessee Trust against the order of the Learned Commissioner of Income Tax (Exemptions), (hereinafter in short "the Ld.CIT(E)"), Chennai, dated 04.03.2023 rejecting the registration u/s.12AB of the Income Tax Act, 1961 (hereinafter in short 'the Act').



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**2.** It is noted that there is of '271' days delay in filing of this appeal, for which, assessee has filed Condonation petition. Having perused the same, we are satisfied that there is a reasonable cause for delay. So, we condone the delay and proceed to adjudicate the appeal.

**3.** At the outset, the Ld.AR of the assessee submitted that after the appeal had been filed before this Tribunal, there has been a development in this case and submitted that the Central Board of Direct Taxes issued Circular No. 07 dated 25.04.2024, by virtue of which, assessee got a fresh opportunity to file application (extended time till 30.06.2024) and assessee availed the same, and has received the registration under Section 12A of the Act for five (5) assessment years (2022-23 to AY 2026 2027) in DIN: AAAAM5131FE2021101 dated 03.07.2024. Hence the present appeal arising out of the impugned order for the same relief has accordingly become academic/infructuous and therefore, prayed for withdrawal of the present appeal.

**4.** In the light of the aforesaid submissions, we are inclined to allow the assessee to withdraw the appeal and treat it as dismissed.



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Mahatma Gandhiji Seva Sangam

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**5.** In the result, appeal filed by the assessee is dismissed as withdrawn.

Order pronounced on the 26<sup>th</sup> day of July, 2024, in Chennai.

**Sd/-**  
(अमिताभ शुक्ला)  
**(AMITABH SHUKLA)**  
लेखा सदस्य/**ACCOUNTANT MEMBER**

**Sd/-**  
(एबी टी. वर्की)  
**(ABY T. VARKEY)**  
न्यायिक सदस्य/**JUDICIAL MEMBER**

चेन्नई/Chennai,  
दिनांक/Dated: 26<sup>th</sup> July, 2024.  
**TLN, Sr.PS**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकरआयुक्त/CIT, Chennai / Madurai / Salem / Coimbatore.
4. विभागीयप्रतिनिधि/DR
5. गार्डफाईल/GF