

THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD “DIVISION BENCH-A”  
AHMEDABAD

**Before: Shri Ramit Kochar, Accountant Member &  
Shri T R Senthil Kumar, Judicial Member**

**ITA No. 899/Ahd/2024  
Assessment Year:N.A.**

Arvind Indigo Foundation C/o Arvind Limited Final Plot No. 10, Naroda Road, Ahmedabad- 382345 Gujarat PAN:AAVCA0686L (Appellant)	v.	The Commissioner of Income Tax(Exemptions) 609, 6 <sup>th</sup> Floor, Aayakar Bhawan, (Vejalpur) , Near Sachin Tower, 100 ft Road, Anandnagar- Praladnagar Road, Ahmedabad,- 380015, Gujarat (Respondent)
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**Assessee by: Shri Biren Shah, A.R.  
Revenue by: Shri Akhilendra Pratap Yadav,  
CIT D.R.**

Date of hearing : 31-07-2024  
Date of pronouncement : 01-08-2024

**आदेश/ORDER**

This appeal in ITA No. 899/Ahd/2024 for assessment year:NA , filed by the assessee before Income Tax Appellate Tribunal, Ahmedabad Division Bench, Ahmedabad has arisen

from the order dated 01-03-2024 passed by ld. CIT(Exemption),Ahmedabad(DIN & Notice No. ITBA/EXM/F/EXM45/2023-24/1061851277(1)) rejecting an application (Application No. CIT(Exemption), Ahmedabad/ 2023-24/12AA/13307) filed by the assessee in Form No. 10AB for grant of approval under the provisions of clause (iii) of first proviso to sub-section (5) to Section 80G of the Income-tax Act,1961.

2. When this appeal came up for hearing before Division Bench today, the ld. Counsel for the assessee at the outset stated that the assessee wants to withdraw this appeal , as the assessee has already filed an fresh application in Form No. 10AB vide acknowledgment number 237894300240524 on 24.05.2024 with department under an extended time period granted by CBDT, vide Circular No. 7/2024 , dated 25.04.2024, and hence this appeal has become infructuous , and prayers were made by ld. Counsel for the assessee to allow withdrawal of this appeal. The ld. CIT-DR has no objection if this appeal is allowed to be withdrawn by ITAT , as being infructuous as contended by ld. Counsel for the assessee. After hearing both the parties, we allow the assessee to withdraw this appeal in ITA no. 899/Ahd/2024 as being infructuous in view of CBDT Circular No. 7/2024 dated

25.04.2024. Thus , in the result, this appeal stood dismissed as indicated above. We order accordingly.

3. In the result, the appeal of the assessee in ITA No. 899/Ahd/2024 for assessment year:NA is dismissed as withdrawn.

Order pronounced on 01<sup>st</sup> August, 2024 in accordance with Rule 34(4) of the Income-tax Appellate Tribunal Rules, 1963 at Ahmedabad.

**Sd/-**  
**(T R SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(RAMIT KOCHAR)**  
**ACCOUNTANT MEMBER**

**(True Copy)**

**Ahmedabad : Dated :01/08/2024**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद