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**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**Hyderabad 'B' Bench, Hyderabad**

**BEFORE SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER AND**  
**SHRI MADHUSUDAN SAWDIA, ACCOUNTANT MEMBER**

□.□□□.□□ /ITA Nos.421 & 422/Hyd/2024  
(□□□□□□□□ □□□□/Assessment Year:2024-25)

1. M/s. Shree Hyderabad Kutch Kadva Patidar Samaj, Kothapet, Hyderabad. PAN:AACT53505N	<b>Vs.</b>	Commissioner of Income Tax (Exemptions), Hyderabad.
2. Sri Visa Nagar Samaj, Hyderabad. PAN:AAAAS7024D	Vs.	Commissioner of Income Tax (Exemptions), Hyderabad.
(Appellant)		(Respondent)
□□□□□□□□□□		
□□□□□□/Assesseees by:		Srinarayan Toshniwal, Advocate
□□□□□□ □□□□□□/Revenue by::		Shri Kumar Pranav, DR
□□□□□□ □□ □□□□□□/Date of hearing:		
		31/07/2024
□□□□□□ □□ □□□□□□/Date of Pronouncement:		
		01/08/2024

□□□□/ORDER

**PER MADHUSUDAN SAWDIA, A.M:**

Both the captioned appeals are filed against the separate orders dated 22.02.2024 passed by Learned Commissioner of Income Tax (Exemptions) ("Ld. CIT(E)") denying the registration u/s. 12AB of the Income Tax Act 1961, ("the Act") . Since common issues are involved in these two appeals, they were heard together and are disposed off by this common order for the sake of convenience and brevity.

2. At the outset the Learned Authorised Representative ("Ld. AR") of the assessee submitted that there were some inadvertent mistakes in the filing of application form for registration u/s.12AB of the Act. Therefore, the Ld. CIT(E) had rejected the application filed for registration u/s.12AB of the Act

and denied to grant the registration. He further submitted that on the basis of Circular No. 9 dated 25/04/2024 issued by CBDT, the assessee able to apply again for registration u/s. 12AB of the Act and got the registration. Therefore the Ld. AR also submitted that, since the assessee has got the registration, the assessee want to withdraw the appeal. Hence the Ld. AR requested the bench for withdrawal of their appeal.

3. As the assessee has requested for withdrawal of their appeals and submitted withdrawal petitions, Ld. DR also has no objection on such withdrawal of appeals by the assessee, the withdrawal of appeals is accepted. Accordingly, the appeals filed by the assessee are dismissed.

4. In the result, the appeals of the assessee are dismissed as withdrawn.

**Order pronounced in the open Court on 1st Aug., 2024.**

**Sd/-**

**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

**Sd/-**

**(MADHUSUDAN SAWDIA)**  
ACCOUNTANT MEMBER

Hyderabad.

Dated: 01.08.2024.

\* Reddy gp

**Copy of the Order forwarded to :**

1.	i) Shree Hyderabad Kutch Kadva Patidar Samaj, C/o Katrapati & Associates, 1-1-298/2/B/3, Sowbhagya Avenue Apartments, 1 <sup>st</sup> Floor, Street No.1, Ashok Nagar, Hyderabad-500 020 ii) Sri Visa Nagar Samaj, C/o Katrapati & Associates, 1-1-298/2/B/3, Sowbhagya Avenue Apartments, 1 <sup>st</sup> Floor, Street No.1 Ashok Nagar, Hyderabad-500 020
2.	CIT (Exemptions), Hyderabad.
3.	Pr. CIT (Exemptions), Hyderabad.
4.	DR, ITAT, Hyderabad.
5.	Guard file.

BY ORDER