

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

सुश्री सुचित्रा काम्बले, न्यायिक सदस्य एवं
श्री मकरंद वसंत महादेवकर, लेखा सदस्य के समक्ष।

BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI MAKARAND V. MAHADEOKAR, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.746/Ahd/2024

निर्धारण वर्ष /Assessment Year :-

Jay Bhavani Mata Trust Ghaladi Pa, Sita Darwaja, Dhrangadhra Surendranagar - 363001 (Gujarat)	बनाम/ v/s.	The CIT(Exemption) Ahmedabad
स्थायी लेखा सं./PAN: AAATJ 2377 D		
(अपीलार्थी/ Appellant)		(प्रत्यर्थी/ Respondent)

Assessee by :	Shri Parimalsinh B. Parmar, AR
Revenue by :	Dr. Darsi Suman Ratnam, CIT-DR

सुनवाई की तारीख/Date of Hearing : 06/08/2024
घोषणा की तारीख /Date of Pronouncement: 7/08/2024

आदेश/ORDER

PER SHRI MAKARAND V. MAHADEOKAR, AM:

This appeal is filed by the Assessee as against the rejection order dated 04/02/2023 passed by the Commissioner of Income-tax (Exemption), Ahmedabad for registration under section 12A(1)(ac)(iv) of the Income Tax Act, 1961.

2. Grounds of appeal are as under:

- "1. The Ld. CIT(E) has erred in law and on facts of the case in rejecting the application for seeking registration of the trust u/s. 12AB of the Act ex- parte in violation of principles of natural justice.*
- 2. The Ld. CIT(E) has erred in law and on facts of the case in rejecting the application u/s. 12A(1)(ac) of the Act on the technical ground without entering into merits of the case.*
- 3. The Ld. CIT(E) has passed the order without appreciating the facts and law in its proper perspective. The action of the CIT(E) is in clear breach of law and Principles of Natural Justice and therefore deserves to be quashed.*
- 4. The Appellant craves leave to add, amend, alter, edit, delete, modify or change all or any of the grounds of appeal at the time of or before the hearing of the appeal."*

2. During the course of hearing before us, the Ld.counsel for the assessee Shri Parimalsinh B. Parmar on behalf of assessee submitted a letter (signed for Jay Bhavani Mata Trust) which was acknowledged by this office on 15/07/2024, wherein the assessee sought for permission to withdraw the appeal since the assessee has received required registration. As the assessee is of the view that the appeal filed is required to be withdrawn, we permit to withdraw the assessee's appeal.

3. The Ld.CIT-DR, Dr. Darsi Suman Ratnam appeared for the Revenue, has no objection for withdrawing this appeal. Since the assessee wants to withdraw its appeal in ITA No.746/Ahd/2024 filed on 17/04/2024, as per

the withdrawal application, 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 7 August, 2024 at Ahmedabad.

**Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

**Sd/-
(MAKARAND V. MAHADEOKAR)
ACCOUNTANT MEMBER**

अहमदाबाद/Ahmedabad, दिनांक/Dated 7/08/2024

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(E)-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