

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

श्री महावीर सिंह, उपाध्यक्ष एवं श्री एस.आर. रघुनाथा, लेखा सदस्य के समक्ष  
**BEFORE SHRI MAHAVIR SINGH, VICE PRESIDENT AND**  
**SHRI S.R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: 218 & 219/CHNY/2024

**M/s. Marga Oli Trust,**  
No.40/14, Krishnadoss Road,  
4<sup>th</sup> Street, Perambur,  
Chennai – 600 012.

**The Commissioner of**  
Vs. **Income Tax (Exemption),**  
Chennai

**PAN: AAFTM 5313B**

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri Arun Joseph, FCA  
प्रत्यर्थी की ओर से/Respondent by : Shri Clement Ramesh Kumar, CIT

सुनवाई की तारीख/Date of Hearing : 19.08.2024  
घोषणा की तारीख/Date of Pronouncement : 19.08.2024

**आदेश / O R D E R**

**PER BENCH:**

These appeals by the assessee are arising out of different orders of the Commissioner of Income Tax (Exemption), Chennai dated 29.11.2023 & 30.11.2023, rejecting applications in Form No.10AB filed for seeking registration/approval/recognition u/s.12A(1)(ac)(iii) and clause (iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act, 1961 (hereinafter the 'Act') respectively.

2. At the outset, the Id.AR for the assessee made statement at bar that he has instructions from assessee to withdraw these two appeals. Hence, he requested for permitting withdrawal. On being asked, he stated the reason that the assessee has already applied for registration / approval and filed applications u/s.12(1)(ac)(iii) and 80G(5)(iii) of the Act, due to the extension in time limit till 30.06.2024 vide CBDT Circular No.7/2024 dated 25<sup>th</sup> April, 2024. Hence, the assessee wants to withdraw these appeals. When confronted, the Id.CIT-DR has not objected to the same. Hence, withdrawal is permitted and these two appeals are dismissed as withdrawn.

3. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

Order pronounced in the open court at the time of hearing on 19<sup>th</sup> August, 2024 at Chennai.

Sd/-

(एस. आर. रघुनाथा)

**(S.R. RAGHUNATHA)**

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(महावीर सिंह)

**(MAHAVIR SINGH)**

उपाध्यक्ष /VICE PRESIDENT

चेन्नई/Chennai,

दिनांक/Dated, the 19<sup>th</sup> August, 2024

**RSR**

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त /CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF.