

IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT  
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

AND

SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No.52/RJT/2024

Assessment Year: (2024-25)

Nirvaan Welfare Foundation Plot No.57, Jay Park Society,, Rajnagar Chowk, Pandit Dindayal Marg, Rajkot-360004	Vs.	Commissioner of Income Tax (Exemption) Ahmedabad Room No.609, Floor-6, Aayakar Bhawan (Vejalpur), Nr. Sachin Tower, 100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAICN 5562 H		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी ओर से/ Appellant by	Shri Rajeendra Singhal, AR
प्रत्यर्थी की ओर से/Respondent by	Shri Sharamdeep Sinha-CIT- DR
सुनवाई की तारीख/Date of Hearing	22/08/2024
घोषणा की तारीख /Date of Pronouncement	30/08/2024

**आदेश / O R D E R**

**PER DR. A. L. SAINI, AM:**

The captioned appeal filed by the assessee is directed against the order of Ld. Commissioner of Income-Tax (Exemption), Ahmedabad dated 08.01.2024, wherein Ld. CIT(E) has rejected assessee's application in Form No.10AB u/s 80G of the Income Tax Act, 1961.

2. At the outset of hearing, the Ld. Authorized Representative (Ld.AR) for the assessee submits that after issuance of Circular No.7/2024 dated 25.04.2024 by Central Board of Direct Taxes, *wherein* time limit for seeking approval under section 80G(5) of the Act had

been extended upto 30<sup>th</sup> June, 2024 and the assessee had filed application afresh before Ld.CIT(E) as per the direction mentioned in the said Circular. Therefore, the assessee-trust may be allowed to withdraw the present appeal with the liberty to pursue its fresh application pending before Ld.CIT(E).

3. On the other hand, Ld.CIT-DR for the Revenue has no objection if the assessee withdraws the present appeal.

4. On considering the rival submission of both the parties and the fact that the assessee has applied for approval under section 80G(5) of the Act before Ld.CIT(E) afresh as per Circular No.7/2024 of CBDT, dated 25.04.2024, the assessee is allowed to withdraw the present appeal with the liberty to pursue its fresh application pending before Ld.CIT(E).

5. In the result, appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open court on 30/08/2024.

**Sd/-**  
**DINESH MOHAN SINHA**  
**JUDICIAL MEMBER**

**Sd/-**  
**DR. A. L. SAINI**  
**ACCOUNTNAT MEMBER**

Rajkot

दिनांक/ Date: 20/08/2024

Dkp, Outsourcing Sr.P.S

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

**// True Copy //**

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot