

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में  
**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCHES "A" , HYDERABAD**

**BEFORE**

**SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER  
AND  
SHRI G. MANJUNATHA, HON'BLE ACCOUNTANT MEMBER**

ITA No.504/Hyd/2024		
RH Educational and Welfare Society, Yakutpura, Hyderabad.  PAN : AAIAR4382D.	Vs.	The Commissioner of Income Tax, (Exemptions), Hyderabad.
(Appellant)		(Respondent)
Assessee by:	None.	
Revenue by:	Smt. TH Vijaya Lakshmi, CIT-DR.	
Date of hearing:	03.09.2024	
Date of pronouncement:	03.09.2024	

**ORDER**

**PER LALIET KUMAR, J.M.**

This appeal is filed by the assessee, feeling aggrieved by the order passed by the Commissioner of Income Tax (Exemptions), dated 13.03.2024.

2. Facts of the case, in brief, are that assessee being the educational and welfare society was issued a notice dated 29-10-2023 in respect of proceedings u/s 12A(1)(ac)(iii) mentioned in Form 10AB, to produce the copy of Memorandum of Association/ Trust deed for verification and to furnish a detailed reply on the specific information called for in the said notice. However, the assessee has submitted partial information, and it was observed that the CPC has issued Form No.10AC on 25-06-2022 for registration u/s 12AB valid from 2022-23 to 2024-25. In this regard a show cause letter dt.21-02-2024 was issued to assessee to submit the other information required for grant of registration u/s 12AB. As the assessee has not furnished any information or documentary evidence, the application filed by the assessee in Form No.10AB seeking registration u/s 12AB was rejected as non-maintainable.

3. Feeling aggrieved by the order passed by the learned CIT (Exemption), assessee is now in appeal before us.

4. When the matter is called upon, none appeared on behalf of the assessee. However, the assessee filed a petition to withdraw the appeal submitting that it once again applied for registration u/s 12AB and Recognition u/s 80G in view of extension of date for obtainment of Permanent Registration u/s 12AB of the Act and Registration u/s 80G of the Act upto 30.06.2024 vide Circular No.7/2024 dt.25.04.2024 issued by the Central Board of Direct

Taxes and consequently, obtained Registration and Recognition and hence, requested to withdraw the present appeal.

5. Per contra, ld.DR reported no objection for withdrawal of appeal by the assessee.

6. We have heard the ld.DR and perused the material on record. In view of assessee's application seeking withdrawal of the appeal and no objection from ld.DR, the request of the assessee seeking withdrawal of the appeal is allowed and the appeal is dismissed as withdrawn.

7. In the result, the appeal of the assessee is dismissed.

Order pronounced in the Open Court on 3<sup>rd</sup> September, 2024.

Sd/-

Sd/-

<b>(G. MANJUNATHA)</b> <b>ACCOUNTANT MEMBER</b>	<b>(LALIET KUMAR)</b> <b>JUDICIAL MEMBER</b>
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Copy to:

S.No	Addresses
1	RH Educational and Welfare Society, Yakutpura, C/o. Sekhar and Suresh, Chartered Accountants, 133/4, 1 <sup>st</sup> Floor, Rashtrapati Road, Secunderabad – 500003.
2	The Commissioner of Income Tax (Exemptions) Hyderabad.
3	Pr.CIT (Exemptions), Hyderabad.
4	DR, ITAT Hyderabad Benches
5	Guard File

*By Order*