

आयकर अपीलीयअधिकरण, विशाखापटणम पीठ, विशाखापटणम
IN THE INCOME TAX APPELLATE TRIBUNAL,
VISAKHAPATNAM BENCH, VISAKHAPATNAM

श्री दुव्वूरु आर एल रेड्डी, न्यायिक सदस्य एवं श्री एस बालाकृष्णन, लेखा सदस्य के समक्ष

BEFORE SHRI DUVVURU RL REDDY, HON'BLE JUDICIAL MEMBER &
SHRI S BALAKRISHNAN, HON'BLE ACCOUNTANT MEMBER

आयकर अपील सं./ I.T.A. No. 314/Viz/2023
(निर्धारण वर्ष / Assessment Year: 2022-23)

Sri Pydi Thalli Ammavari Temple, Vizianagaram. PAN: AAAJS1106K (अपीलार्थी/ Appellant)	Vs.	Commissioner of Income Tax (Exemptions), Hyderabad. (प्रत्यर्थी/ Respondent)
अपीलार्थी की ओर से/ Appellant by	:	Sri Y.A. Rao, AR
प्रत्यर्थी की ओर से / Respondent by	:	Dr. Aparna Villuri, Sr. AR
सुनवाई की तारीख / Date of Hearing	:	23/09/2024
घोषणा की तारीख/Date of Pronouncement	:	26/09/2024

ORDER

PER DUVVURU RL REDDY, Judicial Member :

This appeal filed by the assessee is against the order of the Learned Commissioner of Income Tax (Exemptions), Hyderabad in DIN & Notice No ITBA/EXM/F/EXM45/2023-24/1053198100(1), dated 26/05/2023 passed for the AY 2022-23.

2. At the very outset, the Learned Authorized Representative ["Ld. AR"] submitted that the Ld. CIT (Exemptions), Hyderabad vide order dated 26/05/2023 rejected the assessee's application

filed in Form No. 10AB seeking registration U/s. 12AB of the Act by holding that the application is non-maintainable. Therefore, the assessee preferred an appeal before the Tribunal against the said order of the Ld. CIT (Exemptions). However, in the meantime, the Ld. Pr. CIT / CIT(Exemptions), Hyderabad after considering the submissions of the assessee as well as the material available on record, granted registration to the assessee U/s. 12A of the Act w.e.f the AY 2022-23 to AY 2026-27 and also issued Form No. 10AC, dated 05/06/2024. Therefore, the Ld. AR submitted that the since the core issue raised in the assessee's appeal for the AY: 2022-23 has already been resolved in favour of the assessee, the assessee is not interested to press the appeal and hence he prayed that the Hon'ble Bench may pass the orders as deemed fit.

3. On the other hand Learned Departmental Representative ["Ld. DR"] did not raise any major objections to the submissions of the Ld. AR.

4. We have heard both the sides and perused the orders of the Ld. Revenue Authorities as well as the material available on record. On careful perusal of the order passed by the Ld. Principal Commissioner of Income Tax / Commissioner of Income

Tax (Exemptions), dated 05/06/2024 we find that the assessee has been granted registration U/s. 12A of the Act with effect from the AY: 2022-23 to AY 2026-27. Therefore, considering the facts and circumstances of the case, we deem it fit to dismiss the appeal of the assessee because the core issue involved in the assessee's appeal for the AY: 2022-23 has already been resolved in favour of the assessee by the orders of the Ld. Revenue Authorities dated 05/06/2024 (supra). Accordingly, we hereby dismiss the appeal of the assessee as not pressed.

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

Pronounced in the open Court On 26th September, 2024.

Sd/-

(एस बालाकृष्णन)

(S.BALAKRISHNAN)

लेखा सदस्य/ACCOUNTANT MEMBER

Sd/-

(दुव्वूरु आर.एल रेड्डी)

(DUVVURU RL REDDY)

न्यायिकसदस्य/JUDICIAL MEMBER

Dated :26/09/2024

OKK - SPS

आदेश की प्रतिलिपि अग्रेषित /Copy of the order forwarded to:-

1. निर्धारिती/ The Assessee – Sri Pydi Thalli Ammavari Temple, Vizianagaram.
2. राजस्व/The Revenue – Commissioner of Income Tax (Exemptions), Hyderabad.
3. The Principal Commissioner of Income Tax,
4. आयकर आयुक्त (अपील)/ The Commissioner of Income Tax (Appeals),

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, विशाखापटणम/ DR, ITAT,
Visakhapatnam

6.गार्ड फ़ाईल / Guard file

आदेशानुसार / BY ORDER

Sr. Private Secretary
ITAT, Visakhapatnam