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IN THE INCOME TAX APPELLATE TRIBUNAL
Hyderabad 'A' Bench, Hyderabad

BEFORE SHRI MANJUNATHA G, ACCOUNTNAT MEMBER AND
SHRI PRAKASH CHAND YADAV, JUDICIAL MEMBER

आ.अपी.सं / **ITA Nos.554 to 560/Hyd/2022**
(निर्धारण वर्ष / Assessment Years: 2012-13 to 2018-19)

M/s. Church Educational Society, Hyderabad. PAN: AAALC0017F	Vs.	Dy. Commissioner of Income Tax, Central Circle 2(4), Hyderabad.
(Appellant)		(Respondent)
निर्धारिती द्वारा / Assessee by:		Shri P. MuraliMohan Rao, C.A.
राजस्व द्वारा / Revenue by:		Shri B. BalaKrishna, CIT-DR
सुनवाई की तारीख / Date of hearing:		18/09/2024
घोषणा की तारीख / Pronouncement:		23/09/2024

आदेश/ORDER

PER PRAKASH CHAND YADAV, J.M:

All these seven appeals filed by the assessee are listed for hearing today i.e. 18.09.2022 against the orders of Learned Commissioner of Income Tax (Appeals)-12, Hyderabad all dated 18.08.2022 and relates to Assessment Years 2012-13 to 2018-19. Since identical issues are involved in these appeals, for the sake of convenience they are heard together, and a consolidated order is being passed.

2. The facts leading to the filing of the present appeals are as under:

2.1 The assessee is a society registered under Societies Registration Act and has the object of delivering education through various education institutions. The society had been granted registration under section 12A of the IT Act, also has approval under section 10(23C) of IT Act, 1961. It filed return of income admit an income of Rs. NIL dated 31-03-2013 after claiming exemption under section 11& 12/10(23C) of the IT Act. A Search& Seizure operation was conducted under section 132 of the IT Act on 23-03-2018 in the premises of the institutions. After the search was conducted, Pr. Commissioner of Income Tax, Central Circle, Hyderabad has, on the proposals sent by the learned Assessing Officer, has withdrawn the approval granted to the society under section 10(23C) of IT Act, vide proceeding F.No. PR.CIT(C)/10(23C)/2019-20 stating it to be effective. Aggrieved to the order of Pr. CIT for cancelation of approval available to assessee u/s 10(23c) of the Act, assessee went to appeal before the Hon'ble ITAT. Simultaneously, the AO has passed the order u/s 143(3) r.w.s 153A of the Act on 30.12.2019 by making certain additions against which assessee filed an appeal before CIT(A).

3. At the outset, the learned counsel for the assessee submitted that he has got instructions from the assessee to withdraw these appeals, on account of the reasons mentioned by assessee in the letter of withdrawal.

The contents of the letter filed by the AR of the assessee are reproduced hereunder for the sake of reference.

“ The ITA No. 554 to 560/Hyd/2022 in respect of Church Educational Society for AY 2012-13 to 2018-19 has been posted for hearing on 17.09.2024 before the Hon’ble ITAT Bench “A” Hyderabad.

With respect to above cited matter, we are requesting to allow us to withdraw the appeal. Kindly acknowledge the receipt of the same”

4. The Ld. DR has no objection in withdrawing these appeals by the assessee. Therefore, considering the totality of the facts and statement made by the assessee’s counsel at bar, we dismiss these appeals as withdrawn.

5. In the result, the appeals of assessee are dismissed as withdrawn.

Order pronounced in the open Court on 23rd Sept., 2024.

Sd/-

(MANJUNATHA G)
ACCOUNTANT MEMBER

Sd/-

(PRAKASH CHAND YADAV)
JUDICIAL MEMBER

Hyderabad.

Dated: 23.09.2024.

* Reddy gp

Copy of the Order forwarded to :

1. M/s. Church Educational Society, C/o P. Murali & Co., Chartered Accountants, 6-3-655/2/3, Somajiguda, Hyderabad-500 082
2. DCIT, Central Circle2(4), Hyderabad.
3. Pr. CIT (Central), Hyderabad.
4. DR, ITAT, Hyderabad.
5. Guard file.

BY ORDER,