

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD "A" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member  
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 1028/Ahd/2024**

Arthritis Foundation Survey No. 626, Nr. Khiskoli Circle, Atladara-Vadsar Ring Road, Atladara S.O. Vadodara 390012 Gujarat  <b>PAN: AAATA7359J (Appellant)</b>	Vs	The Commissioner of Income Tax, Exemption, Ahmedabad  <b>(Respondent)</b>
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**Assessee Represented: Shri Bhavin Marfatia, A.R.  
Revenue Represented: Shri R. N. Dsouza, CIT-DR**

Date of hearing : 01-10-2024  
Date of pronouncement : 08-10-2024

**आदेश/ORDER**

**PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-**

This appeal is filed by the Assessee as against order dated 21.03.2024 passed by the Commissioner of Income Tax (Exemption), Ahmedabad rejecting Registration under section 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. At the outset, the Ld. Counsel for the assessee submitted pursuant to CBDT Circular No. 07/2024 dated 25-04-2024, the assessee Trust made fresh application vide Acknowledgement No. 541816050300624 dated 30-06-2024 for Registration u/s. 80G(5) of the Act and copy of the Acknowledgement also filed before us. Therefore Ld. Counsel requested to withdraw this appeal and direct Ld. CIT(E) to pass order on merits on the new application filed by the assessee Trust.

3. The Ld. CIT-DR has no objection in considering the new application filed by the assessee pursuant to Board Circular No. 07/2024.

4. Recording the above statements, Ld. CIT(E) is directed to consider the fresh application filed by the assessee for Registration u/s. 80G(5) of the Act and decide the same on merits and in accordance with law by giving proper opportunity of hearing.

5. With this direction, the above appeal filed by the Assessee is treated as dismissed as withdrawn.

Order pronounced in the open court on 08-10-2024
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**Sd/-**  
**(NARENDRA PRASAD SINHA)**  
**ACCOUNTANT MEMBER**  
**Ahmedabad : Dated 08/10/2024**

**Sd/-**  
**(T.R. SENTHIL KUMAR)**  
**JUDICIAL MEMBER**

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee

2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
अहमदाबाद