

आयकर अपीलीय अधिकरण "A" न्यायपीठ पुणे में ।
IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, PUNE
BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.1242/PUN/2024
निर्धारण वर्ष / Assessment Year: NA

Aarti Saibaba Rachanakar, Shri Madhavrao Adkar Pratisthan, 966 – B Shanta Co-Op HSG Society, Gokhalenagar Road, Pune – 411 016 PAN NO. AAATA7659K Appellant/Assessee	Vs	CIT-(Exemption), Pune Respondent/Revenue
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Assessee by	Shri Abhay Avachat - AR
Revenue by	Shri Amol Khairnar, CIT- DR
Date of hearing	03/10/2024
Date of Pronouncement	14/10/2024

आदेश / ORDER

PER DR. DIPAK P. RIPOTE, AM:

This is an appeal filed by the Assessee against the order of Ld. Commissioner of Income Tax (Exemptions) dated 20/03/2024 rejecting Assessee's Application u/s 80 G of the Income Tax Act.

2) The Ld. authorized Representative CA Abhay Avachat whose power of attorney is on record, filed a letter dated 03/10/2024 requesting to withdraw the appeal filed before ITAT. The letter of the Ld. AR is as under:-

Quote "PAN-AAATA7659K

Sub. - Withdrawal of appeal

1. In the captioned this refers to the hearing of assessee's appeal

scheduled on 3rd Oct 2024. The issue in appeal in the rejection of assessee's application for renewal of registration u/s 80G(5)(iii).

2. One of the reasons cited by the CIT E is that the assessee has surrendered its provisional registration dated 24/09/2021 on 23/09/2023. Thereafter it did not obtain new provisional registration. The provisions of clause (iii) of first proviso to section 80G(5) of the Act are applicable to a trust/institution which is provisionally approved under section 80G(5)(vi) of the Act. Due to voluntary surrender of provisional approval, it did not have valid registration while applying for renewal u/s 80G(5)(iii). This vitiated the pre-condition of renewal process u/s 80G. Thus the Ld. CIT rejected our application u/s 80G(5).

3. The assessee pleaded that surrender of provisional approval was an inadvertent act.

4. However, it is informed by the assessee that it is exploring other / additional remedies available to it under the requisite provisions of the income tax law as applicable with respect to approval. In meantime, at end of June 2024, it has filed another application for approval u/s 80G(5)(iii) before the CIT E.

5. It is also assessing other legal remedies available at its disposal and will revisit the governing provisions.

6. In view of the foregoing submission, kindly allow the assessee trust to withdraw the captioned appeal filed before your honour with immediate effect.

Thanking You,

Kindly acknowledge,

For Aarti Saibaba Rachanakar Shri Madhavrao Adkar Pratisthan

CA Abhay Avachat, AR
Pune, October 3, 2024
Appellant” Unquote

- 3) Ld. DR had not objected for the withdrawal of appeal.
- 4) In these facts and circumstances of the case, we allow assessee to withdraw the appeal.
- 5) Accordingly appeal of the assessee is dismissed as withdrawn.

Order pronounced in the open Court on 14th October, 2024

Sd/-

(SATBEER SINGH GODARA)
JUDICIAL MEMBER

Sd/-

(DR. DIPAK P. RIPOTE)
ACCOUNTANT MEMBER

पुणे/Pune :

/Dated : 14th October, 2024

आदेश की प्रतिलिपि अगरेषित/Copy of the Order forwarded to:

1. अपीलार्थी/The Appellant.
2. प्रत्यर्थी/The Respondent
3. The CIT(A), concerned.
4. The Pr. CIT, concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एस एम सी" बेंच, पुणे/DR, ITAT, "SMC" Bench, Pune.
6. गार्ड फाइल/Guard File.

आदेशानुसार/BY ORDER,

//TRUE COPY//

Senior Private Secretary
आयकर अपीलीय अधिकरण /ITAT, Pune.

