

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, " B-Bench" JAIPUR

श्री राठौड़ कमलेश जयन्तभाई, लेखा सदस्य एवं श्री नरेन्द्र कुमार, न्यायिक सदस्य के समक्ष  
BEFORE: SHRI RATHOD KAMLESH JAYANTBHAI, AM & SHRI NARINDER KUMAR, JM

आयकर अपील सं./ITA No. 688/JPR/2024

Mahavir Jaipuria Medical Foundation Jai Drinks Complex, Jawahar Lal Nehru Marg, Jaipur	बनाम Vs.	The CIT (Exemption) Jaipur
स्थायीलेखा सं./जीआईआर सं./PAN/GIR No.: AADTM6167F		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओरसे / Assessee by : Ms. Ruchika Sogani, Advocate  
राजस्व की ओरसे / Revenue by : Representative of the Department.

सुनवाई की तारीख / Date of Hearing : 21/11/2024  
उदघोषणा की तारीख / Date of Pronouncement : 21 /11/2024

आदेश / ORDER

PER: NARINDER KUMAR, J.M.

The appellant claiming itself to be a Trust, on 30-09-2023 filed an application seeking its registration u/s 12AB of the Income Tax Act, 1961 (hereinafter referred to as "the Act").

Said application came to be dismissed by Id. CIT(E), Jaipur vide impugned order dated 31-03-2024 on the following ground:

"Genuineness of Activities and non-compliance."

2. Feeling dissatisfied with the rejection of its application u/s 12AB of the Act, the appellant trust is before this Appellate Tribunal by way of an appeal presented on 14-05-2024.

3. It may be mentioned here that during the pendency of the appeal, on 18-11-2024, the appellant has presented an application with the prayer for withdrawal of this appeal.

4. Heard on the prayer for withdrawal of appeal. File perused.

5. As noticed above, the application u/s 12AB of the Act was that Form 10AB presented by the applicant before the Id. CIT(E) was rejected as the applicant could not establish genuineness of activities, and due to non-compliance in this regard.

In the application presented before the Registry on 18-11-2024 seeking withdrawal of the appeal, the applicant has alleged that since applicant – appellant trust was registered under Old Regime and as per New Regime, it was required to apply for regular registration in 05 years as per provision of Section 12A(1)(ac)(i)/12AB(1)(a) of the Act, but, due to some misconception of law, the trust applied for provisional registration and, thereafter, for regular registration as per provisions of Section 12A(1)(ac)(iii) of the Act.

6. To explain the subsequent events, on behalf of the appellant, it has been submitted that CBDT, vide its Circular No. 7/2024 dated 25-04-2024, extended time lines for filing of certain applications upto 30-06-2024, and as such, taking

advantage of this extension of timeline, the applicant trust filed fresh application seeking regular registration u/s 12A(1)(ac)(i) /12AB(1)(a) of the Act and, the said prayer has been allowed granting regular registration from A.Y. 2022-23 to 2026-27 vide order dated 05-07-2024. In this regard, reliance has been placed on copy of order for registration dated 05-07-2024 in Form No.10AC.

That is how, prayer has been made on behalf of the appellant for dismissal of this appeal as having been withdrawn.

Passing of order of registration dated 5.7.2024 is not being disputed on behalf of the Revenue.

### **Result**

7. In view of the submission of the applicant trust which stands registered u/s 12A(1)(ac)(i) /12AB(1)(a) of the Act, as prayed, this appeal is hereby dismissed as having been withdrawn. File be considered to record room after needful is done by the Office.

Order pronounced in the open court on 21/11/2024

Sd/-  
(राठौड़ कमलेश जयन्तभाई )  
(RATHOD KAMLESH JAYANTBHAI)  
लेखा सदस्य / Accountant Member  
जयपुर / Jaipur  
दिनांक / Dated:- 21 /11/2024

Sd/  
(नरेन्द्र कुमार)  
(NARINDER KUMAR)  
न्यायिक सदस्य / Judicial Member

\*Mishra, Sr. PS

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Mahavir Jaipuria Medical Foundation, Jaipur
2. प्रत्यर्थी / The Respondent- The CIT(E), Jaipur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No.688/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar