

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

Before Shri Rajesh Kumar, Accountant Member and Shri Sonjoy Sarma, Judicial Member

I.T.A. No.841/Kol/2024
Assessment Year: 2024-25

**Sahayata-Nutrition, Health, Education,
Murshidabad.....Appellant**
**39/1, B.N. Sen Road,
P.O. Khagra, Berhampore,
West Bengal-742103.
[PAN: ABBCS2243Q]**

vs.

CIT(Exemption), Kolkata.....Respondent

Appearances by:

None (petition submitted) appeared on behalf of the appellant.
Shri Subhendu Datta, CIT- DR, appeared on behalf of the Respondent.

Date of concluding the hearing : November 18, 2024

Date of pronouncing the order : November 22, 2024

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal is filed by the assessee against the order dated 24.02.2024 of the Commissioner of Income Tax (Exemption), Kolkata [hereinafter referred to as 'CIT(E)'] rejecting the application of the assessee for final approval as per the provisions of section 80G(5)(iii) of the Income Tax Act (hereinafter referred to as the 'Act').

2. Before us, at the time of hearing, no one appeared on behalf of the assessee, however, a petition for withdrawal of the appeal dated 14.11.2024 was submitted on behalf of the assessee stating therein that the primary reason for filing the appeal before the Tribunal was to secure the 80G certificate. Later on, due to latest changes in the Income Tax guidelines and an extension provided by the CBDT, the assessee was able to obtain the 80G certificate as per the updated guidelines. In view of the above, the assessee sought permission to withdraw the present

appeal as the objective of filing the appeal before the Tribunal has been achieved rendering further proceedings as unnecessary.

3. We, after considering the withdrawal petition of the assessee and in absence of any objection from the department to withdraw the appeal, allow the appeal to be withdrawn. Consequently, the appeal is dismissed as withdrawn in terms of the withdrawal application dated 14.11.2024.

4. In the result, the appeal of the assessee is dismissed as withdrawn.

Kolkata, the 22nd November, 2024.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 22.11.2024.

RS

Copy of the order forwarded to:

1. Sahayata-Nutrition, Health, Education, Murshidabad
2. CIT(Exemption), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches