

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'B': NEW DELHI)**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No:- 1873/Del/2024
(Assessment Year- 2024-25)**

DADA Sangu Memorial Education Society, VPO Asawari, Haryana.	Vs.	Commissioner of Income Tax, (Exemption), Chandigarh.
PAN No: AABAD0781H		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri Surender Pal, CIT(DR)

Date of Hearing : 26.11.2024
Date of Pronouncement : 29.11.2024

ORDER

PER SUDHIR PAREEK, JM

The instant appeal has been preferred by the assessee against the order of Income Tax Department ITBA/EXM/F/EXM45/2023-24/1061311100(1) of Commissioner of Income Tax (Exemption),

Chandigarh, ('Ld. CIT(E)', in short), dated 22.02.2024 for Assessment Year under Section 80G of the Income Tax Act, 1961 ('the Act').

1.1 The assessee has raised the following grounds of appeal:

“ 1. That the Ld. CIT (Exemption), Chandigarh had erred in law in rejecting the application filed by the appellant in Form 10AB for approval under clause (iii) of first proviso to sub-section (5) of Section 80G, wrongly considering it as an application not filed in time, whereas the application was filed within the permissible time allowed under the Act.

2. That the Ld. CIT (Exemption), Chandigarh had gone wrong in rejecting the application filed by the appellant without proper interpretation of the provisions of Income Tax Act as applicable in the present case in a misconceived manner.

3. That the Ld. CIT (Exemption), Chandigarh had not properly interpreted the provisions of Section 80G(5) of the Income Tax Act and wrongfully relied upon an incorrect preposition which disturbs and frustrates the intention of the legislature behind the amendment brought in Section 80G(5) of the Income Tax Act through Finance Act, 2020 without recording any finding regarding its activities adverse to the aims and objects, the present rejection order is bad in law and has been passed without authority of law.

4. That the present appeal filed is within limitation and the requisite fees has been deposited.”

2. At the time of hearing before us, no one appeared on behalf of the assessee. However, the assessee filed a written petition dated 20.11.2024, seeking leave to withdraw the appeal. In the said petition, it has been stated that the assessee no longer wishes to press and desires to withdraw the same.

3. The learned Commissioner of Income Tax (Departmental Representative) (“Ld. CIT(DR)”, for short) did not object to withdrawal of the appeal by Assessee.

4. In light of the written request for withdrawal by the assessee, and there being no objection from the Revenue, carefully perused the records, it is expedient to grant the assessee / appellant’s desired leave to withdraw the appeal, as it has become infructuous. Accordingly, the same is granted, and consequently, this appeal has been dismissed as withdrawn. The appeal is disposed of accordingly.

5. In the result, appeal of the assessee is dismissed, as indicated above.

Order pronounced in the Open Court on 29.11.2024

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Dated: 29/11/2024.
Pooja/-

Copy forwarded to:
1. Appellant
2. Respondent
3. CIT

4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	26.11.24
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	