

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "C" BENCH

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

ITA Nos. 764 & 765/Ahd/2024

Yogi Shri Mukunpuriji Maharaj Seva Trust C/o Patel Velabhai Becharbhai, Juna Laxmipura, Palanpur, Banaskantha-385001 Gujarat PAN: AAATY0852C (Appellant)	Vs	CIT (Exemption), Ahmedabad (Respondent)
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Assessee Represented: Shri Mehul Thakkar, A.R.
Revenue Represented: Shri Sudhendu Das, CIT-DR

Date of hearing : 28-11-2024
Date of pronouncement : 29-11-2024

आदेश/ORDER

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

These two appeals are filed by the Assessee as against denial of registration under section 12AB and under section 80G(5) of the Income Tax Act, 1961 vide separate orders dated 19-02-2024 and 27-02-2024 passed by Commissioner of Income Tax (Exemption), Ahmedabad under the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. At the outset, it is found from the Revenue that the assessee has filed fresh application for registration u/s. 12AB and u/s. 80G(5) of the Act before Ld. CIT(E) on 22-06-2024 which is pending for adjudication.

3. Ld. Counsel appearing for the assessee submitted that pursuant to the CBDT Circular No. 07/2024 and Ld. CIT(E) is to pass fresh orders on the applications for registration made before him. Therefore the assessee is withdrawing the present appeals.

4. Ld. CIT-DR appearing for the Revenue has no objection in withdrawing the above appeals.

5. Recording the above statement of both the parties, the appeals filed by the assessee is hereby **dismissed as withdrawn** and Ld. CIT(E) is directed to consider the fresh applications for registration u/s. 12AB and u/s. 80G(5) of the Act in accordance with law.

6. In the result, the appeals filed by the **Assessee are dismissed as withdrawn.**

Order pronounced in the open court on 29-11-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER
Ahmedabad : Dated 29/11/2024

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