

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AGRA BENCH, "DB", AGRA**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**
(Through Video Conferencing)

ITA Nos.377, 380 & 381/Agr/2024
Assessment Years: 2018-19, 2019-20 & 2021-22

Grameen Evam Shahri Welfare Sansthan, 17/194, F/2, Pushp Vihar Colony, Mathura Road, Aligarh	Vs.	Income Tax Officer, Ward-4(1)(3), Aligarh
PAN :AAATG4693D		
(Appellant)		(Respondent)

Assessee by	Sh. Pankaj Garg, Adv.
Department by	Sh. Shailender Shrivastava, Sr. DR

Date of hearing	07.02.2025
Date of pronouncement	07.02.2025

ORDER

PER SATBEER SINGH GODARA, JM

These assessee's three appeals ITA Nos. 377, 380 & 381/Agr/2024 for assessment years 2018-19, 2019-20 and 2021-22, arises against the Commissioner of Income Tax (Appeals)-4 [in short, the "CIT(A)"], Kolkata's order dated 31.07.2024 in DIN and order no. ITBA/APL/S/250/2024-25/1067193092(1), ITBA/APL/S/250/2024-25/1067194796(1) and

ITBA/APL/S/250/2024-25/1067196740(1) involving proceedings under section 143(1) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act').

2. Heard both the parties. Case files perused.
3. Learned counsel at the outset invites our attention to the assessee's identical withdrawal applications dated 16.01.2025 in the instant three appeals reading as under:

"2) The assessee has filed its return of income claiming exemption u/s 11 of the Act on total income of Rs NIL on 14.10.2018 the audit report/ 108 was uploaded on 13.10.2018.

3) That the assessee filed its return of income in time and 108 was also filed in time as the que date of filing ITR was 31.10.2018 vis a vis filing date 14. 10.2018 and 10B was 15.10.2018 vis a vis filing date 13. 102018. G

4) That while processing the return CPC did not allow exemption u/s 11 of the Act and ascertained wrong demand of Rs 30,46,843.00 u/s 143(1) of the Act vide order dated 26.09.2019, on the basis of incorrect finding of belated filed return and non-filing of Form 10B despite of fact both were filed by the assessee in time and still reflecting on portal. The mistake which was occurred by CPC was mistake of record and ought to have been rectified u/s 154 of the Act. But the assessee due to an oversight and wrong legal advise preferred appeal before CIT (A), Faceless against the order so passed by CPC 26.09.2019 u/s 143(1) of the Act for wrong disallowance of exemption u/s 11 of the Act due to delay in filing of ITR and non-filing of 10B.

5) That CIT(A) dismissed the appeal vide its order dated 31.07 2024 in limine without appreciate the fact on merit that there is no mistake on the part of assessee in filing ITR and 10B as both was filed in time. Which simply can be rectified u/s 154 of the Act.

6) That against the order of CIT(A) dated 31.07.2024 assessee preferred present second appeal before ITAT. Agra having No 377(A) 2024 on 21.09.2024 which is still pending for disposal.

7) That now the assessee is desirous to avail the remedy for correction of mistake as per provisions section 154 of the Act, hence do not want to press the present appeal further and willing to withdraw the same.

Hence it is therefore requested to kindly allow the aforesaid application towards withdrawal of appeal No.377/A/2024 with liberty, without considering the facts on merit in the interest of justice, to provide a fair opportunity of presenting accurate facts on record by availing remedy of section 154 of the Act along with application for condonation of delay u/s 119(2)(b) of the Act.

Inconvenience caused to hon'ble bench is deeply regretted."

4. The Revenue is equally fair in not opposing the assessee's above withdrawal. We accordingly allow the assessee to take recourse of the above alternate section 154 remedy as per law in above terms.

5. These assessee's three appeals ITA Nos. 377, 380 & 381/Agr/2024 are allowed for statistical purposes/withdrawn in above terms, subject to all just exceptions.

Order pronounced in the open court on 7th February, 2025

**Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER**

**Sd/-
(SATBEER SINGH GODARA)
JUDICIAL MEMBER**

Dated: 7th February, 2025.

RK/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, Agra