



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

**BEFORE SHRI KUL BHARAT, VICE PRESIDENT AND
SHRI, NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA Nos. 385 & 386/IND/2023

Assessment Year: 2022-23

Venu Pamdurang Sewa Nyas 871, Madan Mahal, Madhya Pradesh-482002.	v.	Commissioner of Income Tax Exemption, Bhopal Room No.201, IInd Floor, REAC, Madhya Pradesh- 462016
PAN:AACTV9676K		
(Appellant)		(Respondent)

Appellant by:	Dr. H. S. Modh		
Respondent by:	Shri Alok Bhura, CIT(DR)		
Date of hearing:	19	05	2025
Date of pronouncement:	20	05	2025

ORDER

PER KUL BHARAT, VICE PRESIDENT.:

These appeals, filed by the assessee, against the impugned order dated 03/11/2022 of learned Commissioner Income Tax (Exemption), Bhopal [hereinafter referred as to "Ld.CIT(E)"] rejecting the applications of the assessee for registration u/s 12AB as well as 80G of the Income Tax Act, 1961 ("the Act", for short) for the assessment year 2022-23. The Assessee has raised the following grounds of appeals: -

ITA. No.385/IND/2023

"1.That the Ld. CIT, Exemption, Bhopal has erred in facts and circumstances of the case to pass order for rejection of application of registration. That the Ld. CIT(A) has not considered the written submission filed for granting approval and thereafter assessee applicant has not received any notice of hearing on which basis rejection order has been passed, hence, the rejection of application is not justified. That the assessee craves leave to raise any other ground/s on or before the date of hearing to establish that the order is bad."

ITA. No.386/IND/2023

"1.That the Ld. CIT, Exemption, Bhopal has erred in facts and circumstances of the case to pass order for rejection of application of registration. That the Ld. CIT(A) has not considered the written submission filed for granting approval and thereafter assessee applicant has not

received any notice of hearing on which basis rejection order has been passed, hence, the rejection of application is not justified. That the assessee craves leave to raise any other ground/s on or before the date of hearing to establish that the order is bad.”

2. At the time of hearing before us, the Ld. Authorized Representative of the assessee has filed a letter dated 01.05.2025 seeking withdrawal of these appeals. The contents thereof are reproduced herein for the sake of clarity: -

“1. That the above named assessee has filed an appeal against the order passed u/s 12AA & 80G of IT Act, 1961, on dated 07/10/2023 which was duly registered as appeal ITA. No. 385 & 386/IND/2023.

2. That the appellant has filed an application for transfer of appeal before the Hon'ble President, ITAT, Mumbai, vide order dated 29/10/2024.

3. That the Hon'ble President, ITAT, Mumbai, has transferred both the appeal to Hon'ble ITAT, Jabalpur Bench, Jabalpur.

4. That the Ld. Commissioner of Income Tax, Exemption, Bhopal has allowed the registration u/s 12AA/12AB and 80G(5) of IT Act, 1961, vide order dated 20/12/2024.

It is therefore respectfully prayed that the appeal filed by the assessee registered as ITA. No. 385 & 386/IND/2023 may kindly be treated as withdrawn in the interest of natural justice and obliged.”

3. The Learned Departmental Representative for the Revenue has no objection for withdrawal of these appeals.

4. In view of the submissions made hereinabove, we permit the assessee to withdraw these appeals. Accordingly, the appeals are dismissed as withdrawn.

5. In the result, the appeals of the assessee are dismissed.

Order pronounced in the open Court on 20/05/2025.

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 20/05/2025

Vijay Pal Singh, (Sr. PS)

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. The CIT (Judicial)
4. The PCIT
5. DR, ITAT, Jabalpur
6. Guard File

By order

// True Copy//

Assistant Registrar
ITAT, Jabalpur