

**IN THE INCOME TAX APPELLATE TRIBUNAL
JABALPUR BENCH, JABALPUR
(By Virtual Mode)
BEFORE SH. KUL BHARAT, VICE PRESIDENT
AND
SH. NIKHIL CHOUDHARY, ACCOUNTANT MEMBER**

ITA No.188/JAB/2024
A.Y. 2019-20

Global Foundation for Medical Educational & Research, Jabalpur, Room No.10, Russel Chowk, Jabalpur Hospital, Napier Town, Jabalpur, Madhya Pradesh	vs.	Assistant Commissioner of Income Tax, CPC, Bengaluru
PAN:AAHFG7230M		
(Appellant)		(Respondent)

Assessee by:	Sh. Dhiraj Ghai, FCA
Revenue by:	Sh. Alok Bhura, Sr. DR
Date of hearing:	20.05.2025
Date of pronouncement:	22.05.2025

ORDER

PER NIKHIL CHOUDHARY, A.M.

This is an appeal filed by the assessee against the order of the Id. JCIT(A)-1, Gauhati passed under section 250 of the Income Tax Act, 1961 dated 17.10.2024 dismissing the appeal of the assessee against the order of the ADIT, CPC under section 143(1) dated 5.02.2021. The grounds of appeal are as under:-

"1. On the facts & circumstances of the case, Ld. JCIT(A) erred in ignoring the fact that demand raised in intimation u/s 143(1) on account of disallowance of expenditure made towards attainment of objects of society being registered u/s 12A has already been allowed by JAO on making application u/s 154 and henceforth the intimation u/s 143(1) may kindly be quashed and in alternative the JAO may kindly be directed not to follow the JCIT(A) order in relevance.

2. Without prejudice to ground no 1, on the facts & circumstances of the case Ld JCIT(A) erred in conforming the disallowance of Rs. 2,14,23,870/- on account of object to achieve the very purpose of the society without admitting the fact that

assessee is a duly registered society u/s 12A of the act and is duly eligible for claim of expenses incurred to achieve the objects of the society. Henceforth expenditure of Rs. 2,14,23,870/- may kindly be allowed as has been allowed by JAO himself in response to application u/s 154 of the act."

2. At the time of hearing of the case, Sh. Dhiraj Ghai, FCA (hereinafter referred to as the 'Id AR') submitted that the assessee did not wish to pursue the appeal as the orders under section 154 had been passed and the demand had been reduced to nil therefore, he requested for permission to withdraw the appeal.

3. Sh. Alok Bhura, Sr. DR (hereinafter referred to as the 'Id. Sr. DR') had no objection to the withdrawal of the appeal.

4. Accordingly, after considering the facts and circumstances of the case, the appeal of the assessee is dismissed as withdrawn.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced on 22.05.2025 in the open Court.

Sd/-
[KUL BHARAT]
VICE PRESIDENT

DATED: 22/05/2025

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Copy forwarded to:

1. Appellant -
2. Respondent -
3. CITDR, ITAT,
4. CIT,
5. The CIT(A)

Sd/-
[NIKHIL CHOUDHARY]
ACCOUNTANT MEMBER

By order
Sr. P.S.