

आयकर अपीलिय अधिकरण, 'सी' न्यायपीठ, चेन्नई।  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**'C' BENCH: CHENNAI**

श्री एबी टी. वर्की, न्यायिक सदस्य एवं श्री जगदीश, लेखा सदस्य के समक्ष  
**BEFORE SHRI ABY T. VARKEY, JUDICIAL MEMBER AND**  
**SHRI JAGADISH, ACCOUNTANT MEMBER**

**आयकर अपील सं./ITA Nos.65 & 66/Chny/2025**

Virudhunagar Hindu Tholan,  
60, South Car Street,  
Virudhunagar – 626 001.  
[PAN: AAATV 4874B]

**Vs.** The Commissioner of Income  
Tax (Exemption),  
Chennai.

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by  
प्रत्यर्थी की ओर से /Respondent by

: Shri P.M. Kathir, Advocate  
: Shri Bipin C.N, CIT

सुनवाई की तारीख/Date of Hearing

: 04.07.2025

घोषणा की तारीख /Date of Pronouncement

: 15.07.2025

**आदेश / ORDER**

**PER JAGADISH, A.M :**

Aforesaid two appeals filed by the assessee arises out of the orders of Learned Commissioner of Income Tax (NFAC), Delhi [hereinafter "CIT"] dated 27.05.2021 and 27.05.2023 granting provisional registration u/s. 12A(1)(ac)(vi) of the Income-tax Act, 1961 (hereinafter "the Act") for three years.

2. There is a delay of 1259 days in ITA No.65/Chny/2025 and 529 days in ITA No.66/Chny/2025 in filing the appeals by the assessee.

*:- 2 -:*

The assessee has filed condonation petition/affidavit stating the reasons for delay in filing the appeals. We have considered the petition/affidavit of delay in filing the appeals and satisfied that there was sufficient cause for not filing the appeal within the prescribed time limit. Hence, the delay in filing both the appeals is hereby condoned.

3. The assessee is an old trust registered u/s 12AA and was required to apply for registration under clause (i) of section 12A(1)(ac). However, it has made two applications under clause (vi) of section 12A(1)(ac) on 31.01.2021 and on 20.05.2023 and was also granted provisional registration from 27.05.2021 and 27.05.202 for three years under sub clause (vi) to section 12A(1)(ac) by the CIT(CPC). The assessee has subsequently filled renewal application under clause (iii) of section 12A(1)(ac) on 30.12.2024, which has been considered and rejected by Ld CIT(E) .

4. During the course of hearing, the Ld. Counsel for the assessee submitted that the assessee wishes to withdraw these appeals. The Ld AR has explained that the appeals were originally filed on the ground that the assessee, being an old trust registered u/s. 12AA of the Act before 01.04.2021, was eligible for registration u/s. 12A(1)(ac)(i) of the Act, but was inadvertently granted provisional registration

: - 3 - :

u/s.12A(1)(ac)(vi) of the Act. The assessee subsequently filed the correct renewal applications under section 12A(1)(ac)(iii), which has been considered and rejected by the CIT(E), on the merits of the case. In view of this development, the Ld. counsel has submitted that the present appeals have become infructuous and requested for permission to withdraw the same. The Ld AR has made written submission dated 03.07.2025.

5. When this was pointed out to Ld. DR, he has not raised any objection for withdrawal of appeals. Hence, we dismiss the appeals as withdrawn.

6. In the result, both the appeals filed by the assessee are dismissed as withdrawn.

*Order pronounced on 15<sup>th</sup> day of July, 2025 at Chennai.*

**Sd/-**  
**(एबी टी. वर्की)**  
**(ABY. T. Varkey)**

**न्यायिक सदस्य / Judicial Member**

चेन्नई/Chennai, दिनांक/Dated: 15<sup>th</sup> July, 2025.

EDN/-

**Sd/-**  
**(जगदीश)**  
**(Jagadish)**

**लेखा सदस्य / Accountant Member**

**:- 4 -:**

**आदेश की प्रतिलिपि अग्रेषित/Copy to:**

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT, Chennai
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF