

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.600/SRT/2025

(Physical court hearing)

Innovate4 India Development Forum C/o Suresh A Gandhi & Co. Chartered Accountants 202,3 rd Floor, Athwa Arcade, Athwagate Circle, Surat-395 001	बनाम/ Vs.	Commissioner of Income-tax (Exemption), Ahmedabad, Room No.609, Floor-6, Aayakar Bhawan (Vejalpur), Nr Sachin Tower,100 Foot Road, Anandnagar-Prahladnagar Road, Ahmedabad-380 015
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AAFCI 8528 P		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Appellant by	Shri Tejas Gandhi CA
राजस्व की ओर से /Respondent by	Shri Mukesh Jain, Sr-DR
सुनवाई की तारीख/Date of Hearing	04/09/2025
उद्घोषणा की तारीख/Date of Pronouncement	04/09/2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee is directed against the order passed by the Commissioner of Income-tax(Exemption), Ahmedabad [in short, 'CIT(E)'], vide order dated 05.03.2025, wherein, the CIT(E) has denied the approval under section 80G(5)(iv)(B) of the Income-tax Act, 1961 and application filed by the assessee-trust in Form No.10AB, u/s 80G(5) of the Act was rejected by Ld.CIT(E) as non-maintainable.

2. The grounds of appeal raised by the assessee are as follows:

"1. Under the facts and circumstances of the case and in law Learned CIT, Exemptions has erred in denying the approval to the assessee under clause(iii) of first proviso to sub-section (5) of section 80G of the Income Tax Act 1961.

2. Under the facts and circumstances of the case and in law Ld. CIT Exemptions has erred in rejecting the application of approval under clause(iii) of first proviso to sub-section(5) of section 80G of the Income Tax Act 1961 on the technical terms, such action being absolutely unjustified, unlawful as well as against the concept of natural justice hence the order passed by LD. CIT, Exemptions deserves to be quashed-

3. Under the facts and circumstances of the case and in law Ld. CIT, Exemptions has erred in cancelling the provisional approval granted Clause(iv) of first proviso to sub-section (5) of section 80G of the Income tax Act 1961.

4. The appellant reserves the right to add, amend, modify, or alter any ground or grounds of appeal."

3. At the outset, Ld. Counsel for the assessee submitted vide letter dated 29.08.2025 that assessee-trust had filed a fresh application for registration under section 80G(5) before the CIT(E) and said application has since been allowed. Hence, fresh registration u/s 80G(5) granted by the CIT(E) is now in force. Therefore, Ld. AR requested the Tribunal to permit appellant to withdraw the present appeal. The learned Sr-DR has no objection, if the Bench permits the assessee to withdraw the present appeal.

4. Considering the above facts, we dismiss the appeal of assessee as withdrawn.

Order is pronounced on 04/09/2025 in the open court.

Sd/-
(DINESH MOHAN SINHA)
न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/ ACCOUNTANT MEMBER

सूरत /Surat

दिनांक/ Date: 04/09/2025

Dkp Out Sourcing Sr.P.S.

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Surat
6. Guard File

// True Copy //

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat