

IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (VIRTUAL), JODHPUR.

BEFORE: Dr. MITHA LAL MEENA, ACCOUNTANT MEMBER
AND SHRI NARINDER KUMAR, JUDICIAL MEMBER

ITA No. 291/Jodh/2024

Shri Panchpadara Vs. The FIO.
Goushala Samiti Ward,
Pachpadra, Balotra Balotra.
[PAN: ABETS6828B]
(Appellant) (Respondent)

Appellant by : Shri R.S. Poonia

Respondent by: Shri Bharwar Singh Ratnoo, CIT-DR

Date of Hearing: 09/09/2025

Date of Pronouncement: 29/09/2025

ORDER

PER: Dr. MITHA LAL MEENA, ACCOUNTANT MEMBER

Appellant Samiti was before Learned CIT(F) in its application submitted for its registration under sub clause (iii) of clause (ac) of sub section (1) of Section 12A of the Act and submitted in Form 10AB.

Said application came to be dismissed as having been withdrawn, as is available from the order dated 20.02.2024, passed by Learned CIT(F).

Feeling aggrieved by said order, applicant is before this Appellate Tribunal.

2. Arguments heard. File perused.



3. At the very outset, Ld. AR for the appellant commenced by submitting that the impugned order ^{is} an ex-parte.

We raised query as to the maintainability of this appeal, as in the impugned order it is mentioned that it was on the application filed by the applicant that the application seeking registration u/s 12AB of the Act, was withdrawn.

4. The impugned order does not reveal that the applicant was proceeded against ex-parte.

In para 2 of the impugned order, Learned CIT(E) mentioned about submission of an application by the applicant on e-filing portal on 15.02.2024 i.e. for withdrawal of the application u/s 12AB, on the ground that the assessee-applicant Samiti was not registered under RPT Act, 1959.

Consequently, Learned CIT(E) dismissed the application seeking registration, as having been withdrawn.

5. Faced with the contents of para 2 of the impugned order, Ld. AR for the appellant has admitted that on behalf of the applicant, application for withdrawal of the application u/s 12AB was submitted.

However, Ld. AR has added that said application was submitted when the staff of the office of Learned CIT(E) generally proclaimed that none of the



application for registration was going to be allowed, without its registration under RPT Act.

It may be mentioned here that no such averment has been made in the grounds of appeal filed by the applicant-appellant.

6. Since the application u/s 12AB was got dismissed as having been withdrawn, present appeal is not maintainable. Consequently, the same is hereby dismissed.

Order to be pronounced under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963 by placing the details on the notice board.

- Sd -

((Narinder Kumar)
Judicial Member

- sd -

(Dr. Mithal Lal Meena)
Accountant Member

Date: 29/09/2025

*Santosh

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

By Order

Asstt. Registrar

Sl. No.		Date	Initial
1	Date of dictation		
2	Date on which the typed draft is placed before the Dictating Member Other Member		
3	Date on which the approved draft comes to the Sr.P.S./P.S.		
4	Date on which the fair order is placed before the Dictating Member for pronouncement		
5	Date on which the fair order comes back to the Sr.P.S./P.S.		
6	Date on which the file goes to the Bench Clerk		
7	Date on which the file goes to the Head Clerk		
8	The date on which the file goes to the Assistant Registrar for signature on the order		
9	Date of Dispatch of the Order		

