

**IN THE INCOME TAX APPELLATE TRIBUNAL
“B” BENCH, AHMEDABAD**

**BEFORE SHRI TR SENTHIL KUMAR, JUDICIAL MEMBER AND
SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

**ITA No. 2159/AHD/2025
Assessment Years: 2018-19**

Madhav Education Trust 63, Krishna Society, Jail Road, Mehsana 384002 Gujarat [PAN – AACTM 3727 E] (Appellant)	Vs.	DCIT, Circle-1, Exemption, Ahmedabad (Respondent)
Assessee by	Shri Jignesh Parikh, AR	
Revenue by	Shri R P Rastogi, CIT- DR	
Date of Hearing	20.01.2026	
Date of Pronouncement	28.01.2026	

ORDER

PER NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER:

This appeal is filed by the assessee against the order of National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as ‘CIT(A)’] dated 09.10.2025 for the Assessment Year (A.Y.) 2018-19 in the proceeding u/s 143(3) of the Income Tax Act (hereinafter “the Act”).

2. The brief facts of the case are that the assessee is a charitable trust registered u/s 12AA of the Act. The return of income for A.Y. 2018-19 was filed on 31.08.2018 declaring total income of Rs. Nil. While processing the return u/s 143(1) of the Act, the CPC had denied the exemption claimed u/s 11 and 12 of the Act on the ground that Form No.

10B (audit report) was not filed within the due date. Thereafter, the case of the assessee was taken up for complete scrutiny wherein the claim for deduction u/s 11 and 12 of the Act was again denied. The assessee had carried the matter in first appeal and the Ld. CIT(A) vide the impugned order had held that disallowance was made in the intimation u/s 143(1) of the Act and not in the order u/s 143(3) of the Act. Further that the assessee should have challenged the intimation order and the appeal against the assessment order was dismissed by the Ld. CIT(A).

3. Shri Jignesh Parikh, Ld. AR of the assessee submitted that the assessee had filed Form No. 10B of the Act on 04.11.2019, well before the processing of the return of income by CPC. He explained that the assessee had subsequently filed an appeal against the intimation u/s 143(1) of the Act denying the claim of deduction u/s 11 and 12 of the Act. He submitted that the Ld. CIT(A) vide order dated 07.01.2025 had allowed the appeal of the assessee in the intimation u/s 143(1) of the Act. Therefore, the present appeal in respect of order u/s 143(3) of the Act on the same issue has become infructuous. He, therefore, sought permission to withdraw the present appeal.

4. The Ld. CIT-DR had no objection to withdrawal of the appeal by the assessee.

5. We have considered the request of the assessee. A letter dated 19.01.2026 has also been filed by the assessee explaining the facts of the case and with a request to withdraw the present appeal. Since the

3

assessee doesn't want the pursue the present appeal, the same is dismissed as withdrawn.

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

Order pronounced in the Court on 28/01/2026 at Ahmedabad.

Sd/-
(TR SENTHIL KUMAR)
Judicial Member

Sd/-
(NARENDRA PRASAD SINHA)
Accountant Member

Dated - 28th January, 2026

Nk

True Copy

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाईल /Guard file.

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad