

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND SHRI SUDHIR PAREEK, HON'BLE JUDICIAL MEMBER**

**ITA No. 294/Jodh/2024
(Assessment Year – 2022-23)**

Shri Radhe Krishna Gaushala Sewa Samiti Dholerav Khurd, Riyanbadi, Nagaur – 341510 PAN No. ABTAS 0374 C		CIT Exemption Jaipur - 302015
Assessee by	None	
Revenue by	Shri Bhanwar Singh Ratnoo, CIT-DR (Virtual)	
Date of Hearing	16.02.2026.	
Date of Pronouncement	17.02.2026.	

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**ITA No. 295/Jodh/2024
(Assessment Year – 2022-23)**

Shri Krishna Gopal Gau Shala Sewa Samiti Aachhojai Aachhojai Via Degana, Nagaur - 341503 PAN No. ABHAS 5926 N		CIT Exemption Jaipur - 302015
Assessee by	None	
Revenue by	Shri Bhanwar Singh Ratnoo, CIT-DR (Virtual)	
Date of Hearing	16.02.2026.	
Date of Pronouncement	17.02.2026.	

ORDER

DR. MITHA LAL MEENA, A.M.:

These two appeals are filed by assessees against the separate order of
Ld. Commissioner of Income Tax, Exemption [hereinafter referred to as CIT(E)]

Jaipur even dated 24.02.2024 with respect to Assessment Year 2022-23 challenging therein rejection of their applications for registration u/s 12AB(1)(b) of the IT Act, 1961.

2. None appear for the assesseees however, the Id. DR for the Department has stated at the bar that these two appeals stands withdrawn before the Id. CIT(E) through e-mail applications even dated 14.02.2024 filed by these assesseees stating as under:

".....Registration proceeding u/s 12A is under consideration for the society. But, the society is not registered yet under RPT Act, 1959, hence we are hereby withdrawing the registration application."

3. The Id. DR has argued that since the application for registration u/s 12AB has been dismissed as withdrawn by the Id. CIT(E). The present appeals are not maintainable before the Hon'ble Tribunal. Accordingly, he pleaded that the appeals may be dismissed as not maintainable.

4. Admittedly, both these appellant societies have made a written request before the Id. CIT(E) for withdrawing the application for registration through aforesaid e-mail application dated 14.02.2024 for registration u/s 12AB.

5. Accordingly, both these appeals filed by the assesseees would liable to be dismissed as not maintainable.

6. In the result, these two appeals are dismissed as not maintainable.

Order pronounced in the open court on 17/02/2026.

Sd/-

**(SUDHIR PAREEK)
JUDICIAL MEMBER**

Dated : 17/02/2026.

Nimisha Sr. PS

Sd/-

**(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER**

True Copy

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

BY ORDER,