

**IN THE INCOME TAX APPELLATE TRIBUNAL
“G” BENCH, MUMBAI
BEFORE SHRI AMIT SHUKLA (JUDICIAL MEMBER)
&
SHRI GIRISH AGRAWAL (ACCOUNTANT MEMBER)
I.T.A. No. 5534/Mum/2025
Assessment Year: 2023-24**

Good Shepherd Trust Plot No. 51, Sector 5 Sanpada East Navi Mumbai Maharashtra - 400703 [PAN: AAATG8356M]	Vs.	Central Processing Centre, Income Tax Department, Bengaluru/ITO Exemption, 1(3), Mumbai
(Appellant)		(Respondent)

Assessee by	Ms. Jankhna Chauhan, AR
Revenue by	Shri Arun Kanti Datta, CIT D/R

Date of Hearing	24.02.2026
Date of Pronouncement	24.02.2026

ORDER

PER AMIT SHUKLA (J.M.):

Present appeal filed by the assessee arises out of the order dated 10/07/2025 passed by the Ld. Commissioner of Income tax (Appeals)/ Addl/JCIT (A)-5, Delhi [hereinafter the “Ld.CIT(A)”] for A.Y. 2023-24.

2. The assessee has filed a letter dated 20/02/2026 seeking withdrawal of the present appeal by submitting that, the delay in filing Audit Report in Form 10BB was condoned by the Ld. Commissioner of Income Tax (Exemption), Mumbai vide order dated 17/11/2025 and pursuant thereto, the Jurisdictional Assessing Officer passed a rectification order u/s 154 dated 12/12/2025 re-computing the income allowing exemption u/s 11

as declared in the return of income. It is submitted that, in view of the rectification, the grievance raised in the present appeal no longer survives and the appeal has become infructuous. Accordingly, the assessee requested for permission to withdraw the appeal.

3. The Ld. DR did not raise any objection to the withdrawal of the appeal.

4. In view of the request made by the assessee and considering the fact that the issue stands resolved by the rectification order passed by the Assessing Officer, the assessee is permitted to withdraw the appeal. Accordingly, the appeal is dismissed as withdrawn.

5. In the result, appeal filed by assessee is dismissed.

Order pronounced in the open court on 24/02/2026

Sd/-

**(GIRISH AGRAWAL)
Accountant Member**

Sd/-

**(AMIT SHUKLA)
Judicial Member**

Mumbai
Dated: 24/02/2026
SC Sr. P.S.

Copy of the order forwarded to:

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

True Copy
By order

(Asstt. Registrar)
ITAT, Mumbai