

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई
**IN THE INCOME TAX APPELLATE TRIBUNAL
'B' BENCH, CHENNAI**

श्री एस एस विश्वनेत्र रवि, न्यायिक सदस्य एवं श्री एस. आर. रघुनाथा, लेखा सदस्य के समक्ष
**BEFORE SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER AND
SHRI S. R. RAGHUNATHA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos.: 2685 & 2686/Chny/2025

LKS Gold House Educational Charitable Trust, 14, Karpagam Avenue, R.A. Puram, Chennai – 600 028.	vs.	CIT (Exemptions), Chennai.
[PAN: AAATL-2625-C] (अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : Shri. S. Girish Kumar, Advocate
प्रत्यर्थी की ओर से/Respondent by : Shri. Shiva Srinivas, CIT

सुनवाई की तारीख/Date of Hearing : 18.02.2026
घोषणा की तारीख/Date of Pronouncement : 17.03.2026

आदेश/ ORDER

PER S. R. RAGHUNATHA, AM :

The present appeals are filed by the assessee against the orders dated 23.09.2021 and 30.04.2024 respectively passed by the CPC, Bengaluru, granting the provisional registration u/s.12A of the Income Tax Act, 1961 (hereinafter referred to as the "Act") from 2022-23 to 2024-25 and granting provisional recognition u/s.80G of the Act from 2025-26 to 2027-28.

2. The Id.AR for the assessee filed a petition dated 18.02.2026 for withdrawal of both the appeals prayed for permitting to withdraw both the appeals.

3. We have perused the petition filed by the Id.AR for the assessee and find that the assessee has already been given a relief by condoning the delay by the Id.CIT(E) in filing the application for registration u/s.12A and recognition u/s.80G of the Act. We therefore, dismiss both the appeals filed by the assessee as withdrawn. Ordered accordingly.

4. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced in the open court on 17th March, 2026 at Chennai.

Sd/-

(एस एस विश्वनेत्र रवि)

(S.S. VISWANETHRA RAVI)

न्यायिक सदस्य/Judicial Member

Sd/-

(एस. आर. रघुनाथा)

(S. R. RAGHUNATHA)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated, the 17th March, 2026

SP

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त/CIT– Chennai/Coimbatore/Madurai/Salem
4. विभागीय प्रतिनिधि/DR
5. गार्ड फाईल/GF