

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G", NEW DELHI  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

|   |                             |  |
|---|-----------------------------|--|
|   | ITA Nos. 143 & 144/Del/2014 |  |
|   | A.Y. : -----                |  |
| Satyawati Subodh Foundation,<br>Viprasu-4, Dhani Ka Nagia,<br>North Vijay Nagar Colony,<br>Agra<br>(PAN AALTS2294P) | VS.                         | Commissioner of Income Tax,<br>CGO Complex,<br>Ghaziabad |
| <b>(APPELLANT)</b>  |                             | <b>(RESPONDENT)</b>                                      |

Assessee by : None

Department by : Sh. S.S. Rana, CIT(DR)

**ORDER**

**PER H.S. SIDHU, JM**

The Assessee has filed the present appeals against the respective impugned orders both dated 07/8/2012 passed by the Ld. Commissioner of Income Tax, Ghaziabad. Since the issues involved in these appeals are identical, hence, the appeals were heard together and are now being disposed of by this common order for the sake of convenience.

2. On the last date of hearing i.e. on 27.4.2017 on the request of Sh. S.K. Gupta, A.R. of the Assessee, the hearing was adjourned for 02.05.2017 and both parties were informed. On 02.05.2017 neither the Assessee nor his A.R. of the assessee appeared nor filed any adjournment application. Hence, in the interest of justice, we are deciding the appeal *exparte qua assessee*, after hearing the Ld. DR and perusing the records.

3. After perusing the records, we find that the Ld. AR of the assessee, Sh. SK Gupta, President/Secretary of the Appellant Foundation, has filed on record an Application dated 01.05.2017 wherein he has sought permission to withdraw the ITA Nos. 143 & 144/Del/2014. For the sake of convenience, we are reproducing the contents of the said Application as under:-

*"The subject appeals have been preferred against order passed by learned CIT, Ghaziabad in the matter of applications filed by the appellant for grant of Registration under section 12AA and 80G of the Income Tax Act, 1961.*

2. *It is submitted that application for registration under section 12AA and 80G of the Act has been rejected by an *exparte* order dated 7.8.2012 as the notice were not*

*received since the address of the assessee changed from GC Grand Apartments, Tower 1B, Flat No. 093, Vaibhav Khand -II, Indrapuram, Ghaziabad to Viprasu-4, Dhani Ka Nagla, North Vijay Nagar Colony, Agra w.e.f. 12.6.2012. The appeal has been filed before the Hon'ble ITAT challenging such order.*

*2.1 It is submitted that the appellant being advised filed another application with the CIT-I, Agra, with whom it had jurisdiction, for grant of registration under section 12AA of the Act and acting on such application, Ld. CIT(A)-I, Agra has passed an order on 8.8.2014 granting the appellant registration under section 12AA of the Act with effect from AY 2014-15. Copy of Registration order dated 8.8.2014 passed by the Ld. CIT-I, Agra is enclosed herewith.*

*2.2 In view of the registration granted to the appellant vide order dated 8.8.2014 the appellant no more wishes to contest the order under appeal passed by Learned CIT, Ghaziabad and seek the permission of this Hon'ble Tribunal to withdraw the appeals.*

3. *It is, therefore, most humbly prayed that permission be granted to withdraw Appeal No. 143/Del/2014 and 144/Del/2014*

*Submitted.*

*Sd/-*

*(S.K. Gutpa)*

*Dated: 01.05.2017*

*President/Secretary"*

4. Ld. DR has not raised any objection to the request of the Appellant.

5. We have heard both the parties and perused the records, especially the Application for withdrawal of the Appeals filed by the appellant. We find considerable cogency in the contentions of the Ld. A.R. of the Appellant-Foundation that since the Ld.CIT(A)-I, Agra has passed an order on 8.8.2014 granting the appellant registration under section 12AA of the Act with effect from AY 2014-15, hence, the appellant no more wishes to contest the order under appeal passed by Learned CIT, Ghaziabad and seek the permission of the Tribunal to withdraw these appeals. Keeping in view of the facts and circumstances of the case, we accept the request of the appellant for withdrawal of the Appeals and accordingly, we dismiss Appeals as withdrawn.

6. In the result, both the appeals of the Assessee are dismissed.

Order pronounced in the Open Court on 05/05/2017.

**Sd/-**

**(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

**Sd/-**

**[H.S. SIDHU]  
JUDICIAL MEMBER**

*Date 05/05/2017*

**"SRBHATNAGAR"**

**Copy forwarded to: -**

1. Appellant -
2. Respondent -
3. CIT
4. CIT (A)
5. DR, ITAT

TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches