



ITA Nos.3753/M/2015 & 2254/M/2014

**आयकर अपीलीय अधिकरण “ई” न्यायपीठ मुंबई में।**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“E” BENCH, MUMBAI**

श्री महावीर सिंह, न्यायिक सदस्य एवं  
श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष ।

**BEFORE SHRI MAHAVIR SINGH, JM AND  
SHRI MANOJ KUMAR AGGARWAL, AM**

आयकर अपील सं./I.T.A. Nos. 3753/Mum/2015  
&  
2254/Mum/2014

<b>Shree Nallasopara Station Achalgachha Jain Sangh Sanchalint Sanghmata Jayaben Visanji Palan Maru Charitable Trust</b> C/o Shree Nallasopara Station Achalgachha Jain Sangh, Vividhlakshi Hall, Village Tulinj Nallasopara (E) Thane – 401 209	<b>बनाम / Vs.</b>	<b>Commissioner Of Income Tax – III Mumbai</b>
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. <b>AALTS-5441-E</b>		
(□ पीलार्थी / <b>Appellant</b> )	:	(प्रत्यर्थी / <b>Respondent</b> )

<b>Assessee by</b>	:	None
<b>Revenue by</b>	:	V.Justein,Sr.AR

सुनवाई की तारीख / <b>Date of Hearing</b>	:	28/08/2017
घोषणा की तारीख / <b>Date of Pronouncement</b>	:	04 /10/2017



## आदेश / ORDER

### Per Manoj Kumar Aggarwal (Accountant Member)

1. In the captioned appeals, the assessee *trust* is aggrieved by non-grant of requisite registrations u/s 12AA and 80G of the Income Tax Act, 1961. None has appeared for assessee despite notice. It is noticed that none is appearing on behalf of assessee since last several occasions as per *order sheet entries*. In fact, cost of Rs.5,000/- was imposed by the bench on 28/04/2016 for non- appearance. The proof of deposit of the same is not available on record. It appears that the assessee is not serious in pursuing the said appeals. Therefore, left with no option, we proceed to dispose-off the same on the basis of material available on record and after hearing Ld. Departmental Representative [DR].

2. Facts as emanating from the records are that the *Assessee Trust* applied for registration u/s 12AA as *Charitable Trust* and also for registration u/s 80G by filing requisite forms / documents. The trust has been registered as *Religious Trust* on 31/01/2013 as against *Charitable Trust* claimed by the assessee. Further, registration u/s 80G has been denied vide impugned order of Ld. Commissioner of Income Tax-III, Thane [CIT] dated 31/01/2013 on the premises that the activities of the trust were confined to particular community. It is noted that the order of Ld. CIT is again *ex-parte* order since none appeared for assessee before Ld. CIT to demonstrate the fulfillment of conditions.

3. Therefore, finding no substance in assessee's appeals, we dismiss the same. Resultantly, both the appeals filed by the assessee stands dismissed.



Order pronounced in the open court on 04<sup>th</sup> October, 2017.

Sd/-  
**(Mahavir Singh)**  
न्यायिक सदस्य / **Judicial Member**

Sd/-  
**(Manoj Kumar Aggarwal)**  
लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 04. 10.2017  
Sr.PS:- Thirumalesh

**आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. आयकर आयुक्त / CIT – concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard File

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)  
आयकर अपीलीय अधिकरण, मुंबई / ITAT, Mumbai