

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
BANGALORE BENCH 'B'**

**BEFORE SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER  
AND  
SHRI A.K GARODIA, ACCOUNTANT MEMBER**

ITA No.1690/Bang/2016  
(Asst. Year 2009-10)

Primax Foundation  
Bengaluru.  
PAN – AADAP52451.

. Appellant

Vs.

The Commissioner of Income-tax  
(Exemptions),  
Bengaluru.

. Respondent

Appellant by : None

Respondent by : Smt. Padmameenakshi, JCIT

Date of Hearing : 06-11-2017

Date of Pronouncement : -11-2017

**ORDER**

**PER SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER :**

This appeal by the assessee is preferred by the assessee against the order of the Commissioner of Income-tax (Exemptions) dated 28/7/2016, inter alia on the following grounds:

*“1. The order of the Commissioner of Income tax (Exemptions) under section 12 AA is contradicting to the law and facts of the case.*

2. *The learned Commissioner of Income tax (exemptions) ought not to have rejected the application in view of the charitable objects without offering an opportunity of hearing.*

3. *The learned Commissioner of Income tax (Exemptions) ought to have been given an opportunity of hearing before rejecting the application.”*

2. This appeal came up for hearing on 6/11/2017 but none appeared despite service of notice for hearing. We, therefore, have no option to hear the appeal ex-parte. However, we have carefully gone through the order of CIT(E) and we find no error therein.

3. Since we do not find any infirmity in the order of the CIT(E), we confirm the order.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 10<sup>th</sup> **November, 2017.**

**Sd/-**

**(A.K GARODIA)**

**ACCOUNTANT MEMBER**

Bangalore

Dated : /11/2017

Vms

Copy to :1. The Assessee

2. The Revenue

3.The CIT concerned.

4.The CIT(A) concerned.

5.DR

6.GF

**Sd/-**

**(SUNIL KUMAR YADAV)**

**JUDICIAL MEMBER**

By order

Sr. Private Secretary, ITAT, Bangalore.