

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री विजय पाल राव, न्यायिक सदस्य एवं श्री भागचंद, लेखा सदस्य के समक्ष
BEFORE: SHRI VIJAY PAL RAO, JM & SHRI BHAGCHAND, AM

आयकर अपील सं./ITA No. 710 & 709/JP/2017
निर्धारण वर्ष / Assessment Years :

Ajmer Jila Maheshwari Sabha Sanstha, C/o- Jwala Parsad Kankani, 647, Krishan Vihar, BK Kaul Nagar, Pushkar Road, Ajmer, (Raj)- 305001	बनाम Vs.	Commissioner of Income Tax (Exemptions), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: AADAA 0260 C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : WRITTEN SUBMISSIONS.
राजस्व की ओर से / Revenue by : Shri L.R. Meena (CIT)

सुनवाई की तारीख / Date of Hearing : 19/02/2018
उदघोषणा की तारीख / Date of Pronouncement : 20/02/2018

आदेश / ORDER

PER: BHAGCHAND, A.M.

Both these appeals are filed by the assessee emanates from the two separate orders of the Id. CIT(Exemptions), Jaipur both dated 07/09/2017.

2. The assessee applied for registration U/s 12AA and also for exemption U/s 80G(5)(vi) of the Income Tax Act, 1961 (in short the Act). The assessee was asked to produce original MOA/RC/PAN for verification. The assessee was also asked to file details regarding its

activities alongwith evidences and also file the list of trustees/members/settler alongwith complete address/PAN with ID proof. The Id. CIT(E) also called information for donations received exceeding Rs. 10,000/- and to produce books of account alongwith bills and vouchers. None of these compliances were made by the assessee. The Id. CIT(E) rejected the application for the reason that even after providing sufficient opportunities to produce details and documents for registration U/s 12AA of the Act but the assessee has failed to do so. The assessee was required to produce original documents regarding establishment of the society for verification as per Rule 17A of the Income Tax Rules, 1962 (in short the Rules), which the assessee has failed to do.

3. Before the ITAT also none attended on behalf of the assessee, only a written submissions was filed.

4. The Bench have gone through the written submissions and find that none of the original documents regarding registration of the society and the rules and regulations have been filed, therefore, the compliance as per law still remain to be complied. The assessee has miserably failed to comply with the requirement of law for granting registration U/s 12AA of the Act, therefore, the Bench sustain the order of the Id. CIT(E) on this issue. Since, the assessee has failed to get the

registration U/s 12AA of the Act, therefore, the appeal for exemption U/s 80G(5)(vi) of the Act is also failed.

5. In the result, both the appeals of the assessee are dismissed.

Order pronounced in the open court on 20/02/2018.

Sd/-
(विजय पाल राव)
(VIJAY PAL RAO)
न्यायिक सदस्य / Judicial Member

Sd/-
(भागचंद)
(BHAGCHAND)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:- 20th February, 2018.

*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Ajmer Jila Maheshwari Sabha Sanstha, Ajmer.
2. प्रत्यर्थी / The Respondent- The CIT (Exemptions), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 710 & 709/JP/2017)

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar