



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "B", LUCKNOW**

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.239 & 240/LKW/2018
Assessment Year: N.A.

M/s Programme Support Unit Foundation Lucknow	v.	CIT (Exemptions) Lucknow
TAN/PAN:AAAPP1984F		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Smt. Alka Singh, D.R.		
Date of hearing:	22	08	2019
Date of pronouncement:	06	09	2019

ORDER

PER A. D. JAIN, V.P.:

These are assessee's appeals against the orders of the Id. CIT (Exemption), Lucknow, dated 27/2/2018, cancelling the order of recognition under section 80G(5)(i) of the Income Tax Act, 1961 and dated 1/1/2018, cancelling the order of registration under section 12AA(3) of the Act.

2. These appeals were taken up for hearing on 22/8/2019, but none has appeared on behalf of the assessee, despite issuance of notices through RPAD, which have not returned unserved. Since the assessee did not appear despite having knowledge of the date of hearing, it appears that the assessee is not interested in prosecuting the appeals. As such, we hold that the appeals are liable to be dismissed for non-prosecution. In this regard, we place reliance upon the following case laws:-

1. CIT vs. Multiplan India Ltd., 38 ITD 320 (Del)
2. Estate of Late Tukojirao Holkar vs. CWT, 223 ITR 480 (M.P.)
3. New Diwan Oil Mills vs. CIT (2008), 296 ITR 495 (P& H)
4. CIT vs. B. N. Bhattachargee and Another, 118 ITR 461(SC)

3. Respectfully following the view taken in the cases cited (supra), the appeals filed by the assessee are dismissed for non-prosecution. The assessee may, however, get it revived by showing sufficient cause for non-appearance.

4. In the result, the appeals of the assessee stand dismissed.

Order pronounced in the open Court on 06/09/2019.

SD/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

SD/-
[A. D. JAIN]
VICE PRESIDENT

DATED:06/09/2019

JJ:2208

Copy forwarded to:

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

By order

Assistant Registrar

1.	Date Of dictation	
2.	Date on which typed draft order is laced before the dictating Member	
2.A	Date on which typed draft order is placed before the other Member	
3.	Date on which the approved draft order comes to P.S./Sr.P.S	
4.	Date on which the Order is placed before the dictating Member for pronouncement	
5.	Date on which the Order comes back to P.S./Sr.P.S	
6.	Date of uploading, if not, reason for the same	
8.	Date on which the file goes to the Bench Clerk	
9.	Date on which order goes for xerox & endorsement	
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11.	Date on which the file goes to the Assistant Registrar for signature on the order	
12.	Date on which the file goes to despatch section for despatch	
13.	Date of despatch	