



**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.525/LKW/2018  
Assessment Year: N.A.

Young Bodhisatya Society India (YBS India) Jetvan, E-367, Sector I, LDA Colony, Kanpur Road, Lucknow	v.	CIT (Exemption) Lucknow
TAN/PAN:AAAAY1393B		
(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.:**

This is assessee's appeal against the order of the Id. CIT (Exemption), Lucknow, dated 23/4/2018, rejecting the application of the assessee for approval under section 80G(5)(vi) of the Income Tax Act, 1961.

2. This appeal was taken up for hearing on 22/8/2019, but none has appeared on behalf of the assessee, despite issuance of notice through RPAD, which has been returned unserved by the postal authorities with the remark "*the door of the addressee's house is under lock for a long period. At present no one reside at the given address. Hence returned.*" The notice was sent to the assessee on the address given in form No.36. Since the assessee did not appear, it appears that the assessee is not interested in prosecuting the appeal. As such, we

hold that the appeal is 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 appeal filed by the assessee is dismissed for non-prosecution. The assessee may, however, get it revived by showing sufficient cause for non-appearance.

4. In the result, appeal of the assessee stands 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