

IN THE INCOME TAX APPELLATE TRIBUNAL

“B” BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER AND
SMT. BEENA PILLAI, JUDICIAL MEMBER

ITA No. 845/Bang/2019
Assessment Year : 2019-20

M/s. Rajasthan Parishad, No. 27/28, Arham Mitra Mandal, 2 Floor, RPC Layout, 30 Feet Road, Vijaynagar, Bangalore – 560 104. PAN: AADTR1401M	Vs.	The Commissioner of Income Tax (Exemptions), Bangalore.
APPELLANT		RESPONDENT
Assessee by	:	None
Revenue by	:	Ms. Neera Malhotra, CIT (DR)
Date of hearing	:	04.09.2019
Date of Pronouncement	:	13.09.2019

ORDER

Per Shri A.K. Garodia, Accountant Member

This appeal is filed by the assessee and the same is directed against the order of Id. CIT(E), Bangalore dated 08.03.2019 passed by him u/s. 12AA of the IT Act, 1961.

2. The grounds raised by the assessee are as under.

“1. General Ground

1.1 The learned Commissioner of Income Tax Appeals (Exemptions), Bangalore (learned CIT(Exemptions) has erred in passing the order under section 12AA(1)(b)(ii) of the Income Tax Act, 1961 (‘the Act’) in the manner passed by him. The order as passed is bad in law and liable to quashed in its entirety.

2. Grounds on violation of natural justice

2.1 The learned CIT(Exemptions) erred in passing order under section 12AA(1)(b)(ii) in violation of the principals of natural justice.

2.2 The learned CIT(Exemptions) erred in not providing the appellant with a reasonable opportunity of being heard before the rejecting the application for exemption under section 12AA of the Act.

2.3 The learned CIT(Exemptions) erred in not appreciating that the default on the part of the appellant was unintentional.

3. Grounds on rejection of registration of application under section 12AA

Without prejudice to the above

3.1 The learned CIT(Exemptions) erred in rejecting the application for

exemption of the trust under section 12AA of the Act on the merits of the case.

3.2 The learned CIT(Exemptions) erred in not appreciating that:

a) the appellant is involved in charitable activities for the welfare of the public at large.

b) the appellant satisfies all the conditions laid down in section 12AA with regard to the eligibility of exemption.

3.3 The appellant is hence entitled for registration U /s 12AA of the income Tax Act.

4. The Appellant prays accordingly.”

3. This appeal was filed by the assessee on 22.04.2019 and on the same date, a defect memo was issued by the Registry of the Tribunal in which it was pointed out that Tribunal Fee Challan / Receipt / Counterfoil did not indicate the category under which the fee was paid. The assessee was advised to submit a copy of Form 26AS showing the details of fee paid. The notice of hearing was also issued on the same date fixing the date of hearing on 04.09.2019. The notice and defect memo issued by the Registry of the Tribunal has not come back unserved and hence, service of notice and Defect Memo is presumed. In spite of this, neither the defect is rectified by the assessee nor anybody appeared in course of hearing on 04.09.2019. There is no request for adjournment also. Under these facts, we hold that this is a defective appeal liable to be dismissed and hence, no adjudication on merit is called for.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-
(BEENA PILLAI)
Judicial Member

Sd/-
(ARUN KUMAR GARODIA)
Accountant Member

Bangalore,
Dated, the 13th September, 2019.
/MS/

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore
6. Guard file

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Bangalore.