

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'बी' अहमदाबाद
IN THE INCOME TAX APPELLATE TRIBUNAL
"B" BENCH, AHMEDABAD

BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
AND SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 2218/Ahd/2017

निर्धारण वर्ष/Assessment Year: NA

Shree Kamdhenu Gau Vikas Trust, At & Post : Sarvedi, Tal : Sihar, Dist : Bhavnagar PAN : AARTS 6952 L	Vs.	Commissioner of Income-tax (Exemption), Ahmedabad
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
Assessee by :		None
Revenue by :		Shri Mudit Nagpal, Sr DR

सुनवाई की तारीख/Date of Hearing : 23/08/2019

घोषणा की तारीख /Date of Pronouncement: 15/10/2019

आदेश/O R D E R

PER RAJPAL YADAV, JUDICIAL MEMBER:

This appeal by the assessee is directed against the order of the learned Commissioner of Income-Tax (Exemptions), Ahmedabad dated 27.07.2017 rejecting the application filed by the assessee for registration of the Trust u/s 12AA of the Income-tax Act, 1961.

2. None appeared on behalf of the appellant-assessee when the case was called out for hearing and no adjournment application was filed. Notice of hearing was sent through the Departmental Representative fixing the date of hearing on 23.08.2019. The Departmental Representative has filed a letter from the Income Tax Officer (Exemptions), Bhavnagar dated 04.07.2019 stating that the said notice was served upon the assessee on 04.07.2019. This shows that the assessee is not interested in pursuing with its appeal. Therefore, in view of the decision of Hon'ble Madhya Pradesh

High Court in the case of Estate of Late Tukoji Rao Holka vs. CWT (1997) 223 ITR 480 (M.P.) and the decision of Hon'ble Delhi Tribunal in the case of CIT vs. Multiplan India (Pvt.) Ltd., 38 ITD 320 (Delhi), we dismiss the appeal of the assessee *in limine*.

3. The assessee may, if so advised, file an application before this Tribunal for restoration of its appeal and hearing on merits by showing reasonable cause for not appearing before the Tribunal on the date of hearing. The Bench, if so satisfied, may recall its order and restore the appeal to its original number for hearing on merits.

4. In the result, the appeal of the assessee is dismissed *in limine*.

Order pronounced in the Court on 15th October, 2019 at Ahmedabad.

Sd/-

(AMARJIT SINGH)
ACCOUNTANT MEMBER
Ahmedabad; Dated 15/10/2019

Signed T. S. P.

Sd/-

(RAJPAL YADAV)
JUDICIAL MEMBER

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

TRUE COPY

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./ Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad