



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA Nos.178 & 179/CTK/2019

SAFALA, At: Nilikanthapada, PO: Kudgoan, Athmalik, Angul	Vs.	CIT (Exemptions), Hyderabad
PAN/GIR No.AAWAS 5005 J		
(Appellant)	..	(Respondent)

Assessee by : Shri P.K.Sahu, AR
Revenue by : Shri M.K.Gautam, CIT DR

Date of Hearing : 30 /01/ 2020
Date of Pronouncement : 17/02/2020

ORDER

Per C.M.Garg,JM

ITA No.178/CTK/2019 is filed by the assessee against the order dated 25.3.2019 of the Id CIT (E) rejecting the grant of registration u/s.12AA of the Act.

2. ITA No.179/CTK/2019 is filed by the assessee against the order dated 25.3.2019 of the Id CIT (E) rejecting the approval u/s. 80G of the Act.

3. We have heard the rival submissions and perused the record of the case. The Id CIT(E) has rejected the grant of registration u/s.12AA pf the Act and approval u/s.80 G of the Act mainly on the ground that the assessee has violated Rule 17A of the income Tax Rules by not furnishing books of account and bills and vouchers, for which, the genuineness of the activities could not be verified. Similarly, the assessee could not furnish the details of donations & contributions received with full address, names, date and mode of receipt alongwith counterfoils of receipt books. Perusal of the impugned orders, we also note that the assessee

has not filed the returns of income though the gross receipts exceed the maximum amount which is not chargeable to income tax in contravention to the provisions of Income tax.

4. Before us, except assailing the orders of the Id CIT(E), Id A.R. could not controvert the findings of the Id CIT(E). We find that none of conditions stipulated for grant of registration u/s. 12AA of the Act and for approval u/s. 80G of the Act have been fulfilled by the assessee. The assessee has not maintained separate books of account in respect of its activities. Therefore, we do not find any infirmity in the orders of Id CIT (E) and we uphold the same.

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

Order pronounced on 17 /02/2020.

Sd/-
(Laxmi Prasad Sahu)
ACCOUNTANT MEMBER

sd/-
(Chandra Mohan Garg)
JUDICIAL MEMBER

Cuttack; Dated 17 /02/2020
B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : SAFALA, At: Nilikanthapada, PO:
Kudgoan, Athmalik, Angul
2. The Respondent. CIT (Exemptions), Hyderabad
3. The CIT(A)-, Bhubaneswar
4. Pr.CIT- , Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack