

**IN THE INCOME TAX APPELLATE TRIBUNAL,
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER AND
DR. BRR KUMAR, ACCOUNTANT MEMBER**

ITA No.7484/Del/2017
Assessment Year: N/A

Sanmati Foundation, C/o. Shri Digamber Jaiswal Jain Trust, MB 165G, Gali No. 4, Master Block, Shakarpur, New Delhi-1100 92	Vs.	CIT(Exemption), New Delhi.
PAN :AARTS5613C		
(Appellant)		(Respondent)

Appellant by	N o n e
Respondent by	Shri H.K.Chaudhary, CIT (DR)

Date of hearing	07.03.2022
Date of pronouncement	17.03.2022

ORDER

PER SAKTIJIT DEY, JUDICIAL MEMBER:

This is an appeal by the assessee against order dated 23.10.2017 passed by learned Commissioner of Income-Tax(Exemption), granting registration under Section 12AA of the Income-Tax Act,1961 from assessment year 2018-19.

2. When the appeal was called for hearing, none appeared on behalf of the assessee to represent the case.

3. On perusal of record, it is noticed that on past several occasions when the appeal was fixed for hearing, no one appeared on behalf of the assessee to represent the case, hence, the Bench was compelled to adjourn the appeal repeatedly.

4. Aforesaid facts clearly reveal that the assessee is not too serious in pursuing the present appeal. Therefore, we do not find it expedient to keep the appeal pending any further. Accordingly, we proceed to dispose of the appeal ex parte qua the assessee on merits, after hearing the learned Departmental Representative and based on material available on record.

5. As could be seen from the grounds raised, the basic grievance of the assessee is regarding grant of registration under Section 12AA of the Act from assessment year 2018-19 instead of assessment year 2017-18.

6. On a perusal of impugned order of learned Commissioner (Exemption), it is clearly discernible that application seeking registration under Section 12AA of the Act was filed by the assessee on 19.05.2017 i.e. in the previous year 2017-18 corresponding to the assessment year 2018-19.

7. Learned Commissioner (Appeals) has granted registration to the assessee effective from assessment year 2018-19. This decision of learned Commissioner (Exemption) is in accordance with the relevant statutory provisions. Nothing has been brought on record by the assessee to controvert the aforesaid factual position.

8. In view of the aforesaid, we are inclined to uphold the order passed by learned Commissioner (Exemption) by dismissing the grounds raised.

9. In the result, the appeal is dismissed.

Order pronounced in the open court on 17th March, 2022

**Sd/-
(DR. BRR KUMAR)
ACCOUNTANT MEMBER**

**Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER**

Dated: 17th March, 2022.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi

Sl. No.	Particulars	Date
1.	Date of dictation (Order drafted through Dragon software):	08.03.2022
2.	Date on which the draft of order is placed before the Dictating Member:	08.03.2022
3.	Date on which the draft of order is placed before the other Member:	08.03.2022
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	08.03.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	
6.	Date on which the final order received after having been singed/pronounced by the Members:	17.03.2022
7.	Date on which the final order is uploaded on the website of ITAT:	
8.	Date on which the file goes to the Bench Clerk	17.03.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	