

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.5568/DEL/2017
Assessment Years 2017-18

Shri Shri 1108 Shri Akhand Vidyanand, C/o Mukesh Kumar Gupta, Advocate-2, Sunderpuri, Bulandshahr	v.	CIT(Exemption), Lucknow
TAN/PAN: AAOAS5137P		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Ms. Shivani Singh, CIT-D.R.		
Date of hearing:	21	06	2022
Date of pronouncement:	18	07	2022

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Exemption), Lucknow ['CIT(E)' in short] dated 24.07.2017 passed under Section 12AA(1)(b)(ii) of the Income Tax Act, 1961 (the Act) concerning AY 2017-18.

2. The grounds of appeal raised by the assessee reads as under:

“On the facts and Circumstances of the case, the Order passed by the Learned Commissioner of Income Tax(CIT) is bad in the eye of Law and on the facts.

On the facts and Circumstances of the case, the Learned CIT has erred both on facts and in law in rejecting the application of the assessee for grant of registration under section 12A of the Income Tax Act, 1961.

On the facts and Circumstances of the Case, the Learned CIT had not given proper opportunity to present the case and present all the material documents necessary for the Registration under Sec 12AA of Income Tax Act, 1961.

4. On the facts and circumstances of the case, the Learned CIT has erred both on facts and in law in passing the Order rejecting the application for approval of Registration, without giving assessee an opportunity of being heard in violation of Principle of Natural Justice and based on surmises and conjecture.”

3. When the matter was called for hearing, none appeared for the assessee. It is seen from the record that multiple opportunities have been given to the assessee to attend the proceedings. However except for one occasion on 6th June, 2022, none appeared in any of these proceedings. Consequently, having regard to the continued indolence shown, we are constraint to presume that the assessee is not interested in pursuing the appeal. Hence, the matter is proceeded *ex-parte*.

4. The controversy involves denial of registration under Section 12A of the Act to the assessee. The CIT(E) observed that no trust deed, income expenditure account, etc. have been filed to justify the nature of activities incumbent in law. It was further observed that no material was placed on record to provide slightest satisfaction regarding the genuineness of the activities carried out by the assessee. A reference was made to Section 12AA(1)(a) of

the Act and it was observed that the competent authority is entitled to call for such documents or information from the trust or institution as it thinks necessary in order to satisfy himself about the genuineness of the trust or institution. It was further noted that it was imperative on the part of the assessee that applicant society to provide corroborating evidences to enable the competent authority to form satisfaction regarding the nature of activities carried out and genuineness thereof. It was observed by the CIT(E) that the applicant has failed to specify its object in the application for registration and therefore no opinion can be made regarding the nature of its object with regard to said application. In the absence of corroborating evidences placed to the satisfaction of the competent authority, i.e., CIT(E), it was concluded that the conjunctive test towards charitable object and genuineness of charitable activities have not be established. The CIT(E) thereafter referred to judicial precedents and denied registration in the absence of sufficient material placed on record.

5. In the absence of any rebuttal of the observations made in the impugned order, we are not in a position to interfere with the impugned order of the CIT(E).

6. In the result, the appeal of the assessee is dismissed *ex-parte*.

Order pronounced in the open Court on 18/07/2022.

Sd/-

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**

DATED: /07/2022

Prabhat