

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

**Before Dr. B. R. R. Kumar, Accountant Member
Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 264/Del/2019
ITA No. 265/Del/2019**

Veerlesh Sansar, 5/32, Patel Street, Vishwas Nagar, Shahdara, Delhi-110032	Vs	CIT(Exemptions), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AADAV4342A		

**Assessee by : None
Revenue by : Sh. Atiq Ahmed, Sr. DR**

Date of Hearing: 04.08.2022	Date of Pronouncement: 29.08.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeals have been filed by the assessee against the orders of Id. CIT(E), New Delhi dated 13.11.2018.

2. The application in Form No. 10A & 10G has been filed before the Id. CIT(E) on 09.05.2018 seeking a registration u/s 12AA and exemption u/s 80G of the Income Tax Act, 1961 respectively. The applicant was issued questionnaire dated 06.09.2018 requesting to submit documents to prove the activities of the society as genuine. Before the Id. CIT(E), the assessee did not attend on the date fixed i.e. 20.09.2018. Further, an opportunity was accorded to reply on 05.10.2018 and on 23.10.2018, the assessee did not avail the opportunity afforded by the Id. CIT(E). Owing to the non-compliance, the Id. CIT(E) rejected the registration sought u/s 12AA/80G vide letter dated 13.11.2018.

3. Aggrieved, the assessee filed appeal before the Tribunal on 14.01.2019. A case was initially fixed for hearing on 03.01.2022. Nobody attended on the said date. Similarly, there was no compliance on 09.03.2022, 17.05.2022 and 04.08.2022. The conduct of the assessee before the revenue authorities as well as the Tribunal as caused undue burden on the machinery of the justice dispensation. The events of non-compliance give a clear indication that the assessee is not interested to pursue the matter and hence we decide to proceed to adjudicate the issue on merit. In this case, the vary details of the fact that a society has been created with the objects which can be deemed to be of charitable in nature and the evidences pertaining to the genuineness of the activities of the society as stipulated u/s 12AA are grossly deficient. Hence, the appeals of the assessee are liable to be dismissed on all counts.

4. In the result, the appeals of the assessee are dismissed.
Order Pronounced in the Open Court on 29/08/2022.

Sd/-
(Yogesh Kumar US)
Judicial Member
Dated: 29/08/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR