

IN THE INCOME TAX APPELLATE TRIBUNAL
RAJKOT BENCH, RAJKOT
(Conducted Through Virtual Court)

**Before: Ms. Annapurna Gupta, Accountant Member
And Shri T.R. Senthil Kumar, Judicial Member**

**ITA No. 47/Rjt/2018
Assessment Year: N.A.**

Shri Morbi Panjrapole Trust Para Bazar, Morbi, Gujarat-363641 PAN No: AAATS8903Q (Appellant)	Vs	The C.I.T. (Exemptions), Ahmedabad (Respondent)
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**Assessee Represented: None
Revenue Represented: Shri Shramdeep Sinha, CIT-DR**

Date of hearing : 09-01-2023
Date of pronouncement : 11-01-2023

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee against the order dated 29.12.2017 passed by the Commissioner of Income Tax (Exemptions), Ahmedabad denying registration under section 80G(5) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act').

2. The brief facts of the case is that the assessee is a Trust filed its application for registration of the Trust u/s 12AA of the Act on 16/06/2017 in Form No. 10A. Ld. CIT(E) issued a letter dated 01/08/2017 calling for a detailed note on the activities actually carried out by the Trust, as well as the relevant documents and details. However the assessee neither attended the office of the Ld. CIT(E) nor furnished any details/documents. The assessee filed part compliance on 17/11/2017 and 06/12/2017. The assessee has not submitted certified copy of the Trust Deed, but a Translated English version only filed. Thus the activities of the Trust is not established.

2.1. Therefore the Ld. CIT(E) could not satisfy himself about the genuineness of the activities of the Trust and following Hon'ble Supreme Court Judgment in the case of Dawoodi Bohara Jamat in Civil Appeal No. 2492 of 2014, the application filed in Form No. 10A for the approval of registration u/s. 12AA of the Act was rejected.

3. Aggrieved against the same, the assessee filed present appeal before us raising the following Grounds of Appeal:

1. Firstly, the assessee had requested for a duplicate 12A certificate because the original 12A Certificate is not handy and is lost being a very old and aged trust. The assessee even has 80G Certificate handy with them.

2. Not provided so, new application was made to CIT(E) Ahmedabad, for quick certificate to avoid undue hassles.

3. All the documents were provided and submitted for quick processing.

4. The learned CIT(E) has requested to submit the certified copy of trust deed in support of the activities being carried out by the trust.

5. It is to be noted that the copy of the Trust Constitution Deed (in Gujarati) was presented to learned CIT(E).

6. However, Certified copy of Trust Deed in English language was asked to be furnished. In response to that, Trust Deed translated in English language duly CERTIFIED and NOTARIZED and signed by current Managing Trustee, Bhupendrakumar C Doshi was submitted vide our submission dated 06/12/2017. It is to be noted that all the trustees whose names have been' mentioned in Original Trust Deed have deceased and hence they cannot sign the translated English Trust Deed. For that reason, the English Trust Deed signed by current Managing Trustee was submitted.

7. Further, he didn't even give opportunity to the assessee to explain the assessee's trust deed cum constitution.

8. However, it seems that learned CIT(E) has failed to ascertain the certified and notarized trust deed in English language already submitted to him and even the vernacular trust constitution, and thus, has erroneously rejected the application for registration of the trust u/s 12AA.

4. This appeal was listed for hearing for the first time on 19/10/2022. None appeared on behalf of the assessee, so the case is adjourned to 08/12/2022. Again none appeared on behalf of the assessee, so the case is adjourned to 03/01/2023 inspite of service of notice by RPAD. Though multiple grounds have been raised by the assessee, neither documents to the effect nor Paper Book was filed by the assessee.

4.1. In the absence of relevant documents, more particularly copy of the Trust Deed is not being filed before us, we are not in a position to pursue the grounds raised by the assessee. Though assessee is granted three hearings opportunities, the assessee is not willing to conduct the appeal and also we notice that no Power of Attorney is given to any Authorized Representative. This clearly

shows that assessee is not interested in pursuing the appeal, hence the same is dismissed in limine.

5. In the result, the appeal filed by the Assessee is hereby dismissed.

Order pronounced in the open court on 11 -01-2023

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 11/01/2023

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
राजकोट