

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'C' : NEW DELHI)
BEFORE SH. G.S.PANNU, HON'BLE PRESIDENT
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 170/Del/2021

Krypton Progressive Educational & Health Care Trust 160 AVAS VIKAS, PLILIKOTHI, CIVIL LINES MORADABAD- 244001 PAN : AACTK9852G	Vs.	Commissioner of Income Tax (Exemption), Lukhnow (UP)
Appellant		Respondent

Assessee by	None
Revenue by	Mohd. Gaysuddin Ansari, CIT (DR)

Date of hearing:	11.04.2023
Date of Pronouncement:	25.04.2023

ORDER

Per Anubhav Sharma, JM :

1. Heard and perused the record.
2. None has appeared for the assessee. Notices have been issued repeatedly for hearing and on last three occasions also none has appeared. Accordingly, arguments of Ld. DR were heard, who supported the findings of Id. Tax Authorities below.
3. The assessee is in appeal against order dated 21.12.2020 whereby the Id. CIT(E), Lukhnow has dismissed the application for registration u/s 12A(a) of the Income Tax Act, 1961.

4. The impugned order reflects that apart from expenditure on advertisement and salaries there was no expenditure on the charitable objects in the last three years. The statement of facts filed on behalf of the appellant mentions that on 12.08.2020 in view of Covid-19 situation, adjournment was allowed once and thereafter the adjournment was declined. It is stated therein the statement of facts, as to how income is generated by way of tuition fee, admission fee and transportation fee and the construction work was going on upon which the expenses were incurred.

5. In the light of aforesaid, the ends of justice require giving assessee an opportunity to appear before the Ld. CIT(E), Lucknow and make the submissions explaining that the expenses have been incurred for charitable purposes / objects. The impugned order dated 21.12.2020 is set aside for statistical purposes. The appeal is allowed for statistical purposes and the issue is restored to the files of ld. CIT(E).

Order pronounced in the open court on 25th April, 2023.

**Sd/-
(G.S.PANNU)
PRESIDENT**

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Date:-25 .04.2023

Binita, SR.P.S

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI