

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, "B" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य एवं श्री राठौड़ कमलेश जयंतभाई, लेखा सदस्य के समक्ष
BEFORE: SHRI SANDEEP GOSAIN, JM & SHRI RATHOD KAMLESH JAYANTBHAI, AM

आयकर अपील सं./ITA No. 231/JP/2023
निर्धारण वर्ष/Assessment Year :

Al Quran Foundation, Faizane Kumhari Road, Post Basni, Nagaur.	बनाम Vs.	Commissioner of Income-tax (Exemptions), Jaipur.
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No. AAJTA 0270 D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None

राजस्व की ओर से / Revenue by : Shri Arvind Kumar (CIT)

सुनवाई की तारीख / Date of Hearing : 30/05/2023

उदघोषणा की तारीख / Date of Pronouncement: 7/06/2023

आदेश / ORDER

PER SANDEEP GOSAIN, J.M.

This appeal by the assessee is directed against the order dated 21.02.2023 of Id. CIT (Exemptions), Jaipur passed under section 12AA of the IT Act. The assessee has raised the following grounds :-

1. The Id. CIT (E) has erred on facts and in law by rejecting your appellant's application for registration of trust u/s 12AB of the Act. Therefore your appellant prays that the order of the Id. CIT (E) shall be set aside and he shall be directed to grant the registration u/s 12AA of the Act.
2. The Id. CIT (E) has erred on facts and in law by not giving show cause for the reasons mentioned in the order for rejection.
3. Your appellant craves leave to add, alter, amend, and/or withdraw any or all the above grounds of appeal.

2. None appeared on behalf of the assessee when the case was called for hearing. However, an application for seeking adjournment was filed by the assessee but when the case was taken up, nobody appeared on behalf of the assessee. Therefore, in the absence of assessee as well as its authorized representative, the application for seeking adjournment was dismissed. One of the facts, while rejecting the application for adjournment was that assessee had remained negligent and non cooperative as the impugned order in this case was passed on the ground that the assessee has failed to comply with the directions given by Id. CIT (E) to furnish the relevant documents/information. Therefore, in our view, these factual circumstances are enough to draw inference that assessee is not interested in pursuing the present appeal before us. Therefore, the adjournment application moved by the assessee was rejected.

3. On the other hand, the Id. D/R present in the Court was ready with the arguments and, therefore, we have decided to proceed with the hearing of the case ex parte.

4. The brief facts of the case are that the assessee filed application in Form No. 10AB online on 29.09.2022 seeking registration under section 12AB of the I.T. Act, 1961. The Id. CIT (E) vide letter/notice No. ITBA/EXM/F/EXM43/2022-23/1048307611(1) dated 28.12.2022 issued at the e-mail address provided in the application, was required the applicant to submit certain documents/explanations by 12.01.2023. But no compliance was made by the applicant. Thereafter, a reminder letter was issued vide DIN & Notice No. ITBA/EXM/F/EXM43/2022-23/1048915560(1) dated 19.01.2023 requiring the assessee to submit certain documents/explanations by 25.01.2023. However, again no further compliance was

made by the applicant. The Id. CIT (E), in view of natural justice, one more opportunity was provided to the applicant vide letter No. ITBA/EXM/F/EXM43/2022-23/1049339651(1) dated 02.02.2023 as final opportunity through which date of submission was fixed as 09.02.2023. But this time also, no reply was filed by the applicant. The Id. CIT (E) observing that this is a limitation matter, decided the case of the assessee on the basis of material filed by the applicant along with its application in Form 10AB and accordingly rejected the application for registration on the ground of non-furnishing of required documents/information.

5. Aggrieved, the assessee preferred appeal before us.

6. We have heard the Id. D/R, perused the material on record and gone through the order of the Id. CIT (E). At the outset, we find that the Id. CIT (E) after detailed discussion has rejected the application of the assessee by observing in para 4.1 & 05 of his order as under :-

"4.1. It is important to mention here that while examining the claim of the assessee u/s 12AB of I.T. Act, the Commissioner of Income-tax has been empowered to call for such documents or information from the trust or institution as he thinks necessary in order to satisfy himself about the genuineness of activities of the trust or institution and may also make such inquiries as he may deem necessary in this behalf. Under such powers vested in CIT (E), the applicant was asked to file details like :-

- *List of donors.*
- *Bills and vouchers of expenses*
- *Photograph of activities.*
- *Details of Social handle.*
- *Digital footprint.*

- *Bank account details of last three years.*

However, the applicant has failed to comply with the letters, despite being given three opportunities details of which given in para-1. In the absence of such documents, it could not be determined whether the applicant is genuinely carrying out charitable activity as per its objects. Therefore, assessee claim of registration u/s 12AB is also liable to be rejected on ground of not proving its genuineness of activity.

05. In view of above discussion assessee's claim of registration section 12AB is liable to be rejected and thus being rejected on following grounds :-

- *Incomplete form 10AB*
- *Non registration with RPT Act, 1959.*
- *Genuineness of Activities."*

Before us also, the assessee has neither appeared nor filed any written submissions for consideration. Therefore, in the absence of written submissions and considering the observations of the Id. CIT (E) hereinabove, we find no infirmity in the order of the Id. CIT (E). The same is upheld.

7. In the result, appeal of the assessee is dismissed.

Order pronounced in the open court on 7/06/2023.

Sd/-

(राठौड़ कमलेश जयंतभाई)
(RATHOD KAMLESH JAYANTBHAI)
लेखा सदस्य / Accountant Member

Sd/-

(संदीप गोसाईं)
(SANDEEP GOSAIN)
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 7/06/2023.

Das/

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Al Quran Foundation, Nagaur.
2. प्रत्यर्थी / The Respondent- The CIT(E), Jaipur.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त / CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur.
6. गार्ड फाईल / Guard File {ITA No. 231/JP/2023}

आदेशानुसार / By order,

सहायक पंजीकार / Asst. Registrar