

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

Before Sh. C. M. Garg, Judicial Member

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

ITA No. 7951/Del/2018: Asstt. Year: 2018-19

Maharaja Agarsain Education Society, Mandi Adampur, Tehsil-Adampur, Hisar, Haryana	Vs.	CIT(Exemption), Chandigarh
(APPELLANT)		(RESPONDENT)
PAN No. AAAAM9664K		

Assessee by : None

Revenue by : Sh. Subhra J. Chakraborty, CIT DR

Date of Hearing: 19.07.2023

Date of Pronouncement: 31.07.2023
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ORDER

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

The present appeal has been filed by the assessee against the order of Id. CIT(E), Chandigarh dated 28.09.2018 passed u/s 80G(5) of the Income Tax Act, 1961.

2. The assessee has raised the following grounds of appeal:

"1 That the Id. Commissioner of Income Tax (Exemptions) has erred in law and facts of the case in denying the exemption u/s 80G(5)(vi) of the Income Tax Act, 1961 while considering source of funds rather than appreciating the fact that the application of funds towards objects of the Trust which are "Charitable in nature" is required to be considered in order to decide the genuineness of the activities of the Trust while granting exemption u/s 80G of the Act to the assessee and as such, the exemption may please be granted.

2. That the Id. Commissioner of Income Tax (Exemptions) has erred in law and facts of the case without appreciating that the assessee is a registered trust u/s 12AA of the Income Tax Act, 1961 and covered by the provisions of Section 2(15) of the

Act. Also, the assessee has fulfilled the conditions for exemption u/s 80G(5)(vi) of the Act. As such, the exemption may please be granted."

3. The assessee filed appeal on November 2018. Proceedings were conducted on 18.04.2019, 02.02.2021, 07.02.2022, 08.02.2022, 24.07.2022, 27.07.2022, 02.11.2022, 02.02.2023, 24.03.2023, 10.07.2023, 19.07.2023. Nobody on behalf of the assessee attended the proceedings. Hence, it is decided to pass the order based on the record available before us.

4. The Id. CIT(E), Chandigarh has denied approval u/s 80G of the Income Tax Act, 1961 on the grounds that the assessee has failed to discharge its onus to prove the claim and eligibility.

5. On going through the order of the Id. CIT(E), we do not find any legal infraction in refusing the approval and hence the same is hereby affirmed.

6. In the result, the appeal of the assessee is dismissed.
Order Pronounced in the Open Court on 31/07/2023.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 31/07/2023

Ajay Kumar Keot, 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