

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

**BEFORE SHRI SAKTIJIT DEY, VICE-PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 5439/Del/2014
Assessment Year: 2014-14**

Jai Prakash Garg Education
Trust Society, 1677, Sector-7,
UE, Karnal.

PAN:AAA AJ8552H
(Appellant)

Versus CIT,
Karnal.

(Respondent)

Assessee by : None
Revenue by : Mr. Waseem Arshad, CIT-DR

Date of hearing : 04.12.2023
Date of pronouncement: 04.12.2023

ORDER

This is an appeal by the assessee against order dated 12.08.2014 passed by learned Commissioner of Income-tax, Karnal rejecting assessee's application seeking registration under section 12AA of the Income-tax Act, 1961.

2. At the time of call, none appeared on behalf of the assessee to represent the case. Even, the assessee has not filed any application seeking adjournment. The record reveals that the present appeal was

filed by the assessee in the year 2014. Thereafter, the appeal was listed for hearing on a number of occasions, but the assessee never appeared. Therefore, on 23.07.2018, when the appeal came up for hearing, since there was no representation by the assessee, the Bench vide order dated 23.07.2018 proceeded to dismiss the appeal for non-prosecution. However, on an application made by the assessee, the Tribunal in order dated 26.04.2023 recalled its order dismissing the appeal and restored the appeal to its original position. Thereafter, the appeal has again been listed for hearing on multiple occasions. However, either the assessee remained absent or sought adjournment. Finding such dilatory tactics of the assessee unacceptable, the Bench in order dated 07.11.2023, while entertaining assessee's request for adjournment, had made it clear that last opportunity was being granted to the assessee to represent the case. Accordingly, appeal was adjourned to this date. However, the assessee has still remained absent. The aforesaid facts clearly reveal that the assessee, being not interested in disposal of its appeal, on some plea or other wants to stall the proceedings. This, in our view, is unacceptable. Considering the fact that the appeal is pending for more than nine years, no further leniency can be shown

to the assessee. Accordingly, we proceed to dispose of the appeal *ex parte qua* the assessee after hearing learned Departmental Representative and based on materials available on record.

3. We have considered the submissions of learned Departmental Representative and perused materials on record. Assessee claiming itself to be a trust engaged in the activities of imparting education, has made an application before the competent authority seeking registration under section 12AA of the Act. After receiving the application of the assessee, learned CIT called for various details to verify the nature and character of the assessee trust and the activities being carried on. After perusing the details, he found that amongst many, the major deficiencies are, the assessee failed to get registration under Haryana Registration and Regulation of the Societies Act and the governing body of the society has been given extreme powers to conduct the affairs of the trust. He observed that the control, management of the trust is in charge of one family and through various provisions the general public has been restricted from getting access to the trust. Learned CIT further observed that the assessee has not filed any trust deed along with the application,

name of the author/founder of the trust has not been given and date of creation of the trust or establishment of the institution has not been given. In the aforesaid premises, he rejected assessee's application seeking registration.

4. Having gone through materials on record, we find, the assessee has not provided crucial details called for by learned CIT to verify genuineness of the trust and its objects. Before us also, either the assessee has remained absent most of the time or has not furnished any documentary evidence to controvert the finding of learned CIT. In the aforesaid circumstances, we are not in a position to take a contrary view. Accordingly, we uphold the impugned order passed by learned CIT. Grounds are dismissed.

5. In the result, appeal is dismissed.

Order pronounced in the open court on 04/12/2023.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-

(SAKTIJIT DEY)
VICE-PRESIDENT

Dated: 04.12.2023

*aks/-