

**।आयकरअपीलीयअधिकरण“बी” न्यायपीठपुणेमें।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**PUNE BENCHES “B” :: PUNE**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**  
**AND**  
**DR. DIPAK P. RIPOTE, ACCOUNTANT MEMBER**

**आयकरअपीलसं. / ITA No.1113 & 1114/PUN/2023**  
**निर्धारणवर्ष / Assessment Year :N.A.**

Shri Siddheshwar Devasthan Trust, At PostManjur Kopergaon, Taluka Kopergaon, Ahmednagar, Ahmednagar, Maharashtra – 423604.PAN: AADTS9801Q	vs	The Commissioner of Income Tax, Exemption, Pune.
Appellant/ Assessee		Respondent /Revenue

Assessee by	None
Revenue by	Shri.Ajay Kumar Kesari ,IRS
Date of hearing	12/12/2023
Date of pronouncement	12 /12/2023

**आदेश/ ORDER**

**PER DR. DIPAK P. RIPOTE, AM:**

**ITA No.1113 /PUN/2023**

1. This is an appeal filed by the assessee against the order of ld.CIT(E) dated 03.03.2023 under section 12A r.w.s. 12AB of the Income Tax Act, 1961.

2. The assessee has raised the following grounds of appeal in ITA No.1113 /PUN/2023:

“1. On the facts and in the prevailing circumstances of the case and in Law, the learned CIT (Exemption) - Pune erred in rejecting the application of the assessee for seeking approval under section 12AB

*without allowing sufficient time to submit the reply. Hence, the impugned order may please be set aside and the provisional registration may please be restored till the final approval.*

*2. The Appellate craves the permission to add, amend, modify, alter, revise, substitute, delete any or all grounds of the appeal, if deemed necessary at the time of hearing of the appeal.”*

**Findings and Analysis :**

3. The case was called twice, none appeared on behalf of the assessee. Even on earlier hearing i.e.23.11.2023 the assessee failed to attend the hearing before this Tribunal, therefore, the case was adjourned. For today’s hearing, no adjournment letter has been filed by the assessee. It is observed that ITAT had served the notice on assessee by Speed Post No. EM313407652IN, and as per the tracking, it is observed that the notice was served on the assessee. Thus, in spite of having proper service of notice, the assessee failed to appear.

3.1 Therefore, we have heard ld.Departmental Representative for the Revenue and perused the records.

3.2 It is observed that assessee had not filed requisite details called for by the ld.CIT(E), vide notice dated 20.12.2022 and 19.01.2023. Therefore, ld.CIT(E) rejected the application of the assessee. It is also observed that assessee has not filed a single document to prove the genuineness of the activity, identity of the

Trust. The Commissioner of Income Tax (exemption) during the proceedings u/s 12AB of the Act has to verify the objects of the trust, activities of the trust and any violation of any act by assessee. In this case the assessee has not filed copy of Trust deed hence one cannot verify whether the Objects are charitable as defined in Section 2(15) of the Act or not ! Assessee has not filed any evidence of the activities of the trust hence one cannot verify whether the activities are carried out as per the objects or not ! Assessee has also not filed copy of the registration issued by Charity Commissioner. Thus, genuineness of the Trust, genuineness of the objects, and genuineness of the activities have not been proved by the assessee. In these facts and circumstances of the case, we uphold the order of Id.CIT(E). Accordingly, grounds of appeal raised by the assessee are dismissed.

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

**ITA No.1114/PUN/2023 :**

5. Ld.CIT(E) vide his order dated 05.03.2023 rejected the application of the assessee for registration under section 80G of the Income Tax Act, 1961, as assessee is not having valid registration under section 12AB or 10(23C) of the Act.

6. We have already observed that no one appeared for the assessee and it is also a fact that assessee's application for registration under section 12A r.w.s. 12AB of the Act has been rejected by ld.CIT(E) vide order 03.03.2023 and we have upheld the order of ld.CIT(E). We have already observed that assessee failed to prove Genuineness of Activities, Genuineness of trust, Charitable nature of objects. In these facts and circumstances of the case, since assessee is not having registration under section 12A r.w.s 12AB of the Act which is a pre-requisite for registration under section 80G of the Act, we uphold the order of ld.CIT(E) dated 05.03.2023 rejecting the assessee's application for registration under section 80G of the Act. Accordingly, grounds of appeal raised by the assessee are dismissed.

7. In the result, appeals of the assessee in appeal number ITA 1113 & 1114/PUN/2023 are dismissed.

Order pronounced in the open Court on 12<sup>th</sup> Dec, 2023.

**Sd/-**  
**(S S GODARA)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR. DIPAK P. RIPOTE)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 12<sup>th</sup> December, 2023/ SGR\*

**आदेशकीप्रतिलिपिअग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A), concerned.
4. The Pr. CIT, concerned.
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, "बी"बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
6. गार्डफ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे/ITAT, Pune.