

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “E”: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER**

**ITA No. 3684/DEL/2019  
U/s 80G(5)(vi) of the I.T. Act, 1961**

Mata Barahi Mandir Trust, 1669/18, Khasra 404/2, Opp. Chitra Gupta Mandir, Paharganj, New Delhi-110055 PAN- AACTM6289K	<u>Vs</u>	Commissioner of Income-tax (Exemption), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	None	
<b>Department represented by</b>	Sh. Subhra Jyoti Chakraborty, CIT(DR)	
<b>Date of hearing</b>	02.01.2024	
<b>Date of pronouncement</b>	02.01.2024	

**ORDER**

**PER KUL BHARAT, JM:**

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Exemptions), New Delhi, dated 27.02.2019 passed under section 80G(5)(vi) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”), rejecting assessee’s application for grant of exemption u/s 80G of the Act.

2. At the time of hearing no one attended the proceedings. It is seen from the records that no one has been attending the proceedings since 22.09.2022. It is transpired from the records that on 21.6.2022 one Shri Ashok Kumar attending the proceedings. Thereafter, no one appeared on behalf of the assessee. Under these

circumstances we proceed to dispose of the appeal ex parte, qua the assessee and in that process we have heard learned DR and perused the material available on record.

3. The assessee filed an application seeking exemption u/s 80G of the Act on 23.08.2018 in form no. 10G. The said application was rejected by the learned Commissioner (Exemption). Aggrieved against this the assessee came up in appeal before this Tribunal.

4. Learned DR submitted that there is no merit in the appeal of the assessee as the assessee failed to satisfactorily explain before the learned CIT(Exemption) about the objects of the society. He submitted that the learned Commissioner (Exemption) has given a finding of fact that a very small amount was spent on so called charity by the assessee.

5. We find that learned CIT(Exemption) rejected the assessee's application for exemption u/s 80G of the Act by observing in para 3.1, 4 & 5 of his order has observed as under:

*"3.1 Reply of the applicant was considered but not found to be tenable because as per the submission made by the applicant it is found that during the assessment year 2018-19 the applicant has received an amount of Rs. 1,68,530/. which is reflecting as "Receipt from temple offering it is also found that the applicant is running a temple and the expenses booked by the applicant in income and expenditure account are majority of expenses incurred to run and maintain the temple complex. Only an amount of Rs. 15,400/- 15 spent on charity (Education, Medical & Poor Girl Marriage) out of total expense of 2,04,948/. It is very clearly that the expenses incurred by the applicant on religious activities (maintaining and running temple) are more than 5% of the total expenses incurred.*

*4. As per section 80G(5B) inserted by Finance Act 1999 states that notwithstanding anything contained in clause 9ii) of sub section (5) and explanation 3, an institution or a firm which incurs expenditure during*

*previous year, which is of religious nature for an amount not exceeding five percent of its total income in the previous year shall be deemed to be an Institution or firm to which the provisions of this section apply.*

*5. Hence as per the proviso of law stated above, exemption u / s 80G cannot be granted to the applicant, therefore, the application dated 23.08.2018 seeking exemption u / s 80G is hereby rejected.”*

6. The assessee has not filed any material demonstrating the activities carried out by the assessee. In the absence of such evidence we do not see any reason to interfere in the order of learned CIT(Exemption), rejecting the assessee's application for exemption u/s 80G of the Act. We hereby affirm the order of learned CIT(Exemption).

7. Consequently, assessee's appeal stands dismissed.

Order pronounced in open court on 02.01.2024.

**Sd/-**  
**(DR. B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

**\*MP\***

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**