

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H" DELHI**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.407 & 408/DEL/2020
Assessment Year 2019-20

Ratani Devi Plot Behind Aapno Ghar Sector-77, Delhi-Jaipur Road, NH-8, Gurgaon Haryana.	Vs.	CIT(E) Chandigarh.
TAN/PAN: AADTR3156M		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Vivek Kumar Upadhyay, Sr.DR		
Date of hearing:	04	01	2024
Date of pronouncement:	10	01	2024

ORDER

PER PRADIP KUMAR KEDIA-A.M. :

Both the captioned appeals have been filed by the assessee against the orders of the Commissioner of Income Tax (Exemptions), Chandigarh ('CIT(E)' in short) dated 15.11.2019 and 16.10.2019 under Sections 80G(5)(vi) and 12AA(1)(b)(ii) of the Income Tax Act, 1961 (the Act) concerning AYs 2019-20.

2. The captioned appeal in ITA No.407/Del/2020 relates to denial of registration of Charitable Trust claimed under Section 12AA of the Act by the assessee. Likewise, appeal in ITA No.408/Del/2020 pertains to non granting approval in terms of Section 80G(5)(vi) of the Act to the Charitable Trust.

3. Both the connected appeals of the assessee were listed for hearing before the Tribunal against the respective orders of the CIT(E) Chandigarh.

4. It is noticed from the case records that multiple opportunities were given to the assessee to pursue the appeal and support its claim before the Tribunal however none appeared. Consequently, we are constraint to proceed *ex-parte*.

5. On perusal of the order under Section 12AA of the Act passed by the CIT(E), it is noted that the assessee filed an application in the prescribed form seeking registration under Section 12A of the Act. As per the application, the Trust has been in operation since 01.10.2014. The CIT(E) noted in the order that the applicant moved similar application earlier also seeking registration under Section 12A which was denied for the reasons noted in paragraph 2 of the impugned order. The assessee however did not challenge the action of the CIT(E) before the Tribunal but presented another application for registration claiming that defects in the previous documentation have been removed. The CIT(E) however observed that many of the defects which resulted in denial of exemption qua the application persists in the present application as well. The CIT(E) thus by a reasoned order continued with the previous action of denial of exemption and rejected the registration. For the similarity of reason, the registration for deduction under Section 80G was also denied.

6. In the absence of any factual position placed before the Tribunal to rebut the assertions made by the CIT(E) while denying the registration under Section 12AA and Section 80G of the Act, we see no justifiable reason to interfere with impugned orders

passed under Section 12AA and 80G of the Act. Consequently, both the appeals are dismissed *ex-parte*.

7. In the result, the appeal of the assessee is dismissed *in limine*.

Order pronounced in the open Court on 10/01/2024

Sd/-

**[SAKTIJIT DEY]
VICE PRESIDENT**

DATED: **/01/2024**

Prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**