

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

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

Sh. Sudhir Kumar, Judicial Member

ITA No. 9180/Del/2019

Lala Ram Saran Dass Memorial Charitable Society, C/o Sanjeev Anand & Associates, 77, Navyug Market, Ghaziabad-201001 (APPELLANT)	Vs	CIT(Exemption), Lucknow Uttar Pradesh-226001 (RESPONDENT)
PAN No. AAAAL0921C		

Assessee by : None

Revenue by : Ms. Parul Singh, Sr. DR

Date of Hearing: 20.06.2024

Date of Pronouncement: 25.06.2024
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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(Exemption), Lucknow dated 28.09.2019.

2. The adjournment sought by the Id. CIT DR is rejected.
3. Following grounds have been raised by the assessee:

"1. That Ld. CIT Exemption has grossly erred in law and on facts in rejecting assessee's application for registration u/s 80-G of the I. T. Act 1961 on the alleged ground that assessee failed to provide necessary information with regard to entries in the bank account, failing to appreciate that complete bank account along with books of account was duly submitted that too without pointing out any specific error or omission in the details filed.

2. That Ld. CIT Exemption while rejecting the application failed to appreciate the fact that the books of the assessee society are subject to audit and audited Balance-sheet and Income & Expenditure were submitted along with the application, filed manually.

3. That Ld. CIT Exemption while rejecting the application failed to appreciate the fact that the assessee himself appeared along with all required documents and books of account and reply was not sent through speed post, as stated in the orders.

4. That Ld. CIT Exemption grossly erred in rejecting the application on the ground that genuineness of the activities of the society cannot be ascertained when copy of auditor's report along with audited Balance sheet were filed and no error or omission was pointed out in the books of account produced during the proceedings and further the activities of the appellant society was duly examined by the Assessing Officer while completing the assessment for A.Y. 2015-16 under section 143(3) of the Act 1961."

4. The assessee applied for registration u/s 80G(5) of the Income Tax Act, 1961 on 28.03.2019 with the Id. CIT(E), Lucknow. Letters have been issued by the Id. CIT(E) on 09.09.2019, 23.09.2019. The assessee failed to provide necessary information which led to rejection of the approval sought u/s 80G(5) vide order dated 29.08.2019 of Id. CIT(E). Aggrieved, the assessee filed appeal before the Tribunal on 27.10.2019. Hearings were conducted on 22.06.2022, 22.12.2022, 21.03.2023, 26.07.2023, 26.07.2023, 25.09.2023, 29.11.2023, 22.01.2024, 28.03.2024, 13.06.2024 and 20.06.2024. Nobody attended the hearings on behalf of the assessee on all these Eleven occasions which only goes to prove that the assessee is not interested in pursuing the case. Hence, the appeal of the assessee is hereby dismissed.

5. In the result, the appeal of the assessee is dismissed.
Order Pronounced in the Open Court on 25/06/2024.

Sd/-

(Sudhir Kumar)
Judicial Member

Dated: 25/06/2024

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member