

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "एफ", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री नवीन चंद्र, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "F", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

आअसं . 6257/दिल्ली/2019  
ITA NO.6257/DEL/2019

Param Sant Dr. Basant Adhyatmic  
Avam Shiksha Prasar Jan Seva Prnyas,  
Shyam Vihar, Railway Station Chowk,  
Najibabad Road, Bijnor, UP 246701  
PAN: AADTP-7036-L

..... अपीलार्थी/ Appellant

बनाम Vs.

Commissioner of Income Tax (Exemption)  
Income Tax Department,  
5<sup>th</sup> Floor, South Block, T.C/46V, UPSCIDC Ltd.,  
Vibhuti Khand, Lucknow 226010

..... प्रतिवादी/ Respondent

अपीलार्थी द्वारा/ Appellant by : None  
प्रतिवादीद्वारा/ Respondent by : Shri P.N. Baranwal, CIT-DR  
सुनवाई की तिथि/ Date of hearing : 08/07/2024  
घोषणा की तिथि/ Date of pronouncement : 25/07/2024

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Exemption), Lucknow dated 01.05.2019, passed u/s 12AA of the Income Tax Act, 1961 (hereinafter referred to as 'the Act')

2. This appeal was filed by the assessee in 2019, since the time this appeal has been filed the appeal is languishing in Tribunal unattended. The appeal was listed for hearing on 10 occasions. The notice of hearing of appeal was sent to the assessee on the address mentioned in Form No. 36. As per the acknowledgements available on record, the notices sent to assessee/appellant through RPAD were duly served. Despite service of notice none appeared to represent the assessee. It seems that the assessee is not keen to pursue its appeal, therefore, this appeal is taken up for adjudication with the assistance of Id. Department Representative and on the basis of documents already on record.

3. Shri. P.N. Baranwal, representing the Department submitted that the assessee had filed an application u/s 12 A of the Act for registration of trust. The CIT (Exemption) on examination of documents on record came to the conclusion that the assessee is seeking the benefit of registration of private trust and not a public charitable trust. The assessee failed to show that the assessee is having charitable activities. Accordingly, the CIT (Exemption) rejected assessee's application u/s. 12A of the Act.

4. We have heard the submissions made by Id. DR and have examined the documents on record. The assessee has failed to controvert the findings of CIT (Exemptions). In the absence of any contrary material, we see no reason to interfere with the impugned order. Accordingly, the same is upheld, the appeal of the assessee is dismissed being devoid of any merit.

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

Order pronounced in the open court on Thursday the 25<sup>th</sup> day of July, 2024.

Sd/-

(NAVEEN CHANDRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 25/07/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

**NV/-**

**प्रतिलिपि अग्रेषितCopy of the Order forwarded to :**

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI