

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
DELHI BENCH 'C' NEW DELHI
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER
ITA No. 7949/DEL/2018 (A.Y)**

Himalayan Siddha Yoga C/o. Sanoj Kumar, Shop No. 53 A, Avdoot Mandal Market, Jwalapur, Hardwar, Uttarakhand PAN: AABAH8145B	Vs.	CIT (Exemption) UPSIDC Building, TC-46, V, Vibhuti Khand, Gomti Nagar, Lucknow, Uttar Pradesh
Appellant		Respondent
Appellant by	None	
Revenue by	Sh. Daya Inder Singh Sidhu, CIT DR	
Date of Hearing	07/04/2025	
Date of Pronouncement	09/04/2025	

ORDER

PER YOGESH KUMAR, U.S. JM:

The present appeal is filed by the Appellant against the order of the Commissioner of Income Tax [Exemption]-Lucknow [‘Ld. CIT(E)’ for short] dated 04/09/2018.

2. Brief facts of the case are that, the Appellant filed an application for registration u/s 12A(a) of the Income Tax Act, 1961 (‘Act’ for short) which has been rejected by the Ld. CIT(E) Lucknow, vide order dated 04/09/2018 on the ground that the Appellant has not provided sufficient material to corroborate the charitable nature of the object and genuineness of the activities. Aggrieved by the order of the Ld. CIT(E) dated 04/09/2018, the Appellant preferred the present Appeal.

3. None appeared for the Appellant. Ongoing through the order sheet, it is found that the Appellant has been remained absent continuously and not adduced any arguments. Considering the above facts and circumstances, we deem it fit to decide the Appeal after hearing the Department's Representative.

4. The Department's Representative vehemently submitted that the Appellant has not provided any material to substantiate charitable nature and object of the appellant and also the genuineness of the activities, therefore, the Ld. CIT(E) rightly rejected the application which requires no interference at the hands of the Tribunal. Thus, sought for dismissal of the Appeal.

5. We have heard the Department's Representative and perused the material available on record. The appellant filed application for registration u/s 12A(a) of the Act on 12/03/2018. Except submitting the trust deed, no material has been provided to prove the activities carried out by the appellant as per the trust deed. Even before us, after filing the appeal, even after issuance of several notices, the appellant remained absent. Considering the fact that Appellant has failed to prove the activities carried out by it by providing materials/documents, before the Lower Authority and also before the Tribunal, we find no reason to interfere with the findings of the Ld. CIT(E) finding no merits in the Grounds of Appeal of the Appellant.

6. In the result, the Appeal of the Appellant is dismissed.

Order pronounced in the open court on 09th April, 2025

**Sd/-
(NAVEEN CHANDRA)
ACCOUNTANT MEMBER**

Date:- 09 .04.2025
R.N, Sr.P.S*

**Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

Copy forwarded to:

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

**ASSISTANT REGISTRAR
ITAT, NEW DELHI**