

IN THE INCOME TAX APPELLATE TRIBUNAL
JAIPUR BENCH "A", JAIPUR
BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER AND
SHRI GAGAN GOYAL, ACCOUNTANT MEMBER
ITA Nos. 1519/JPR/2024 (A. Y. 2017-18)

Maharaja Educational Society,
B-12, Central Tower, Central Spine,
Vidhayadhar Nagar,
Jaipur-302 023
PAN No. AABTM 6980A

..... Appellant

Vs.

Income Tax Officer (Exemption),
Jaipur.

.....Respondent

Appellant by : None
Respondent by : Mr. Manoj Kumar, CIT, Ld. DR
Date of hearing : 06/02/2025
Date of pronouncement : 24/03/2025

ORDER

PER GAGAN GOYAL, A.M:

This appeal by the assessee is directed against the order of NFAC, Delhi dated 22.10.2024 passed u/s. 250 of the Income Tax Act, 1961 (in short 'the Act').

The assessee has raised the following grounds of appeal:-

- 1. The Ld.CIT (A) has erred in sustaining the order passed by the Id. AO which is bad in law and bad on facts. The Ld. CIT (A) has erred in not providing sufficient and reasonable opportunity of hearing to the appellant. The Ld. CIT (A) has erred in dismissing the appeal without discussing the issues on merits. The ex-parte order is bad in law and bad on facts.*

2. *The Ld. CIT (A) has erred in sustained the action of Id. AO in not granting deduction u/s. 10(23C) (iiia) amounting to Rs. 10, 48,125/- claimed which is bad in law and bad on facts. The Ld. CIT (A) has erred in upholding such finding of the AO which is not based upon any valid basis or material.*

3. *The Ld. CIT(A) has erred in sustaining addition of gross receipts of Rs. 24,90,595/- which is bad in law and bad on facts and has erred allowing deduction of application of against such receipts amounting to Rs. 30,81,799/-.*

4. *The Ld. CIT (A) has erred in sustaining the addition of Rs. 13, 53,741/- on account of capital gains income addition made by the Id. AO. The addition so made is bad in law and bad on facts. The Ld. CIT (A) has erred in not granting the deduction of application made against this receipt.*

5. *the Ld. CIT (A) has erred in sustaining the addition of Rs. 7, 93,713/- made by the Ld. AO on account of income from other sources.*

6. *The Ld. CIT (A) has erred in the action of Id. AO in taking the status of AOP and not granting the exemption claimed by the appellant.*

7. *the appellant crave liberty to add, amend, alter, modify, deletes any of the ground of appeal on or before its hearing before your honours."*

2. The brief facts of the case are that the assessee society filed its return of income on 31.03.2018 u/s. 139(4) of the Act declaring total income at NIL in the status of trust/AOP. The case of the assessee was selected for scrutiny under CASS and statutory notices were issued as per the order of the AO. Throughout the hearing, the assessee never came forward to participate in the assessment proceedings. Ultimately, the case of the assessee was assessed *ex-parte* u/s. 144 of the Act at a figure of Rs. 56, 32,174/- (Including Rs. 13, 53,741/- under the head capital gains). The assessee being aggrieved with the same preferred an appeal before the Ld. CIT (A), who in turn confirmed the order of the AO by dismissing the appeal of the assessee, as there was non-compliance before the Ld. CIT (A) also. The assessee being further aggrieved preferred the present appeal before

us. Before us also the matter was filed on 05.12.2024 and matter was fixed for hearing on 06.12.2024, i.e. after 2 months. Still, none appeared and no submissions were filed to substantiate the grounds taken before us.

3. In view of above facts, it can be reasonably observed that the assessee is simply dragging the proceedings before the various authorities including ITAT and there is no serious attempt to persuade the matter for its logical and legal conclusion. In the result, grounds taken by the assessee are dismissed.

4. In the result, appeal of the assessee is dismissed with an option to revive the matter by filing an M.A. after through preparation and submissions in their possession.

Order pronounced in the open court on 24th day of March 2025.

Sd/-

Sd/-

(SANDEEP GOSAIN)

JUDICIAL MEMBER

Jaipur, दिनांक/Dated: 24/03/2025

(GAGAN GOYAL)

ACCOUNTANT MEMBER

Copy of the Order forwarded to:

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

//True Copy//

BY ORDER,

(Asstt. Registrar)
ITAT, Jaipur

	Details	Date	Initials	Designation
1	Draft dictated on PC on	24.03.2025		Sr.PS/PS
2	Draft Placed before author	24.03.2025		Sr.PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS/PS
7.	File sent to the Bench Clerk			Sr.PS/PS
8	Date on which the file goes to the Head clerk			
9	Date of Dispatch of order			