

आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ "एफ" मुंबई
IN THE INCOME TAX APPELLATE TRIBUNAL "F" BENCH, MUMBAI

BEFORE S/SHRI B.R.BASKARAN (AM) AND SANJAY GARG, (JM)
सर्वश्री बी.आर.बास्करन, लेखा सदस्य एवं श्री संजय गर्ग, न्यायिक सदस्य के समक्ष

आयकर अपील सं./I.T.A. No.2519/Mum/2013

(निर्धारण वर्ष / Assessment Year :NA)

Vanita Natvarlal Sanghavi Charitable Trust, Avnikunj Bungalow, Near Shreenath Tower, Shankar Lane, Kandivali(W), Mumbai-400067	बनाम/ Vs.	Director of Income Tax (Exemptions), Floor No.6, Piramal Chambers, Parel, Mumbai-400012
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

स्थायी लेखा सं./जीआइआर सं./PAN. : AABTV5456A

अपीलार्थी ओर से / Appellant by	None
प्रत्यर्थी की ओर से/Rspondent by	Shri G M Doss

सुनवाई की तारीख / Date of Hearing : 28.10.2015

घोषणा की तारीख /Date of Pronouncement 28.10.2015

आदेश / O R D E R

PER B.R. BASKARAN (AM)

The assessee has filed this appeal challenging the order dated 24.1.2013 passed by Director of Income Tax (Exemptions) rejecting the application filed by the assessee seeking registration under section 12A of the Act.

2. This appeal was posted for hearing on several occasions and last opportunity was given to the assessee by sending notice by registered post

on 18.9.2014. However, none appeared on behalf of the assessee and hence, we proceed to dispose of the appeal ex-parte without the presence of assessee.

3. We heard the Id.DR and perused the record. We notice that the assessee filed an application before the Director of Income Tax (Exemptions) for seeking registration u/s 12A of the Act on 11.7.2012. The Id. DIT(E) noticed that the object of the assessee-trust was religious in nature. Further, he noticed that the assessee has not carried out any activity in accordance with the object. Hence, Id.DIT(E) took the view that the genuineness of the activities carried on by the assessee could not be verified and accordingly rejected the application filed by the assessee.

4. We notice that the assessee has not filed any material before us to show that it did carry on any activity in furtherance of its object. Under these set of facts, we are of the view that there is no infirmity in the decision reached by the DIT(E) in rejecting the application.

5. In the result, the appeal filed by the assessee is dismissed.

Pronounced accordingly on 28th Oct, 2015.

घोषणा खुले न्यायालय में दिनांक: 28th Oct, 2015. को की गई ।

Sd

sd

(संजय गर्ग/SANJAY GARG)

(बी.आर.बास्करन / B.R. BASKARAN)

न्यायिक सदस्य / JUDICIAL MEMBER

लेखा सदस्य / ACCOUNTANT

MEMBER

मुंबई Mumbai: 28th Oct, 2015.

व.नि.स./ SRL , Sr. PS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)- concerned
4. आयकर आयुक्त / CIT concerned
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई /
DR, ITAT, Mumbai concerned
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

True copy

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई /ITAT, Mumbai