

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "B", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S. S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.885/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2023-24

Rotary Club of Poona Airport Charitable Trust, 8, Sanghavi Associates, Dastur Meher Road, Pune City, Pune- 411001. PAN : AABTR3709E	Vs.	CIT, Exemption, Pune.
Appellant		Respondent

Assessee by : Shri Sarvesh Kandelwal  
Revenue by : Shri Ajay Kumar Kesari

Date of hearing : 08.09.2023  
Date of pronouncement : 25.09.2023

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax, Exemption, Pune [‘the CIT, Exemption’] dated 31.05.2023 for the assessment year 2023-24 passed u/s 12AA of the Income Tax Act, 1961 (‘the Act’).

2. At the outset, it is submitted that the appellant was not given reasonable opportunity to respond to the notice issued by the Id.

CIT, Exemption. On perusal of the impugned order, it is clear that the appellant was asked to furnish certain information vide letter dated 23.05.2023 requesting the appellant society to file the details on or before 29.05.2023 thereby giving a short period of time i.e. less than one week, which is against the Standard Operative Procedure ('SOP') issued by the CBDT dated 19.11.2020, wherein, minimum period of 15 days is required to be given to the assessee to comply with notices u/s 142(1) from the date of issue of the notice. Recently, the Hon'ble Delhi High Court in the case of Dauphin Travel Marketing Private Limited vs. ITO in W.P.(C) 8870/2023 & CM Nos.33516-17/2023 dated 05.07.2023 taking note of this SOP held that the grant of insufficient time to respond the notice violates the principles of natural justice and, therefore, set-aside the assessment. Thus, it is clear that the appellant was given unreasonably short period of time to respond to the notices, which is against the principles of natural justice. Therefore, we set-aside the order passed by the ld. CIT, Exemption and restore the matter back to the file of the ld. CIT, Exemption for fresh disposal in accordance with law after affording reasonable opportunity of being heard to the assessee.

3. In the result, the appeal filed by the assessee stands partly allowed.

Order pronounced on this 25<sup>th</sup> day of September, 2023.

Sd/-  
(S. S. VISWANETHRA RAVI)  
JUDICIAL MEMBER

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 25<sup>th</sup> September, 2023.

*Sujeet*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT, Exemption, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "B" बेंच,  
पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.