

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

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

आयकर अपील सं. / ITA Nos.1218 and 1219/PUN/2023

Aashray Charitable Trust, Ground Floor, Pune Advetist Hospital, Salisbury Park, Pune, Maharashtra PAN : AAATA4760F	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by : Smt. Deepa Khare

Revenue by : Shri Keyur Patel

Date of hearing : 30.01.2024

Date of pronouncement : 30.01.2024

**आदेश / ORDER**

**PER BENCH:**

These two appeals filed by the assessee are directed against the orders of Id. Commissioner of Income Tax, Exemption, Pune [the CIT, Exemption] both dated 21.10.2023 denying registration u/s. 12AB(1)(ac)(vi) and approval u/s.80G(5)(iv) of the Income Tax Act, 1961 ('the Act').

2. Briefly, the facts of the case are that the appellant is a trust engaged in the business of running educational institutions. The

appellant made an application on 18.05.2023 in Form No.10AB for grant of registration u/s 12AB of the Act. In the extant appeal under consideration in ITA No.1219/PUN/2013, the Id. CIT, Exemption issued a notice dt. 18.10.2023 through ITBA portal calling upon the appellant to file certain information/clarification. On receipt of this notice, the appellant society has moved an application on 17.10.2023 seeking further time to comply with the said notice, placed at page No.119 of the appeal memo. The Id. CIT, Exemption without disposing of the adjournment petition sought by the appellant had proceeded with the disposing of the application by denying the grant of registration u/s.12AB of the Act and accordingly cancelled the provisional registration granted on 21.10.2023. The assessee is in appeal before us assailing the impugned orders passed rejecting the application u/s.12AB as well as approval u/s.80G(5)(iv) of the Act.

3. We heard the rival submissions and perused the material on record. On perusal of the impugned order, it is clear that the appellant was asked to furnish certain information vide notice dated 13.10.2023 requesting the appellant society to file the details on or before 18.10.2023 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 very short period of time to respond to the notice, which is against the principles of natural justice. In the light of the aforesaid facts mentioned above, we find that the approach adopted by the Id. CIT, Exemption is unreasonable and violates of the principles of natural justice. In the circumstances, we are of the considered opinion that it is a fit case to remand the matter to the file of Id. CIT, Exemption for *de novo* consideration in accordance with law. Since the impugned order cancelling the registration granted u/s.12AB of the Act has restored back in the circumstances mentioned therein, the appeal in ITA No.1218/PUN/2023 filed

against the denial of approval u/s.80G is also remitted back. We order accordingly.

4. In the result, both the appeals of the assessee stands partly allowed.

Order pronounced on this 30<sup>th</sup> day of January, 2024.

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

**Sd/-**  
**(INTURI RAMA RAO)**  
**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> January, 2024  
*Satish*

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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

		Date	
1.	Draft dictated on	30-01-2024	Sr.PS
2.	Draft placed before author	30-01-2024	Sr.PS
3.	Draft proposed & placed before the second member		JM
4.	Draft discussed/approved by Second Member.		JM
5.	Approved Draft comes to the Sr.PS/PS		Sr.PS
6.	Kept for pronouncement on		Sr.PS
7.	Date of uploading order		Sr.PS
8.	File sent to the Bench Clerk		Sr.PS
9.	Date on which file goes to the Head Clerk		
10.	Date on which file goes to the A.R.		
11.	Date of dispatch of Order.		