

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

**BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND SHRI VINAY BHAMORE, JUDICIAL MEMBER**

**आयकर अपील सं. / ITA No.700/PUN/2024**

Sai Disha Samjik Vikas Sanstha, Third Floor, Soniya Chember, Near Seven Hill, Jalna Road, Aurangabad – 431 005 Maharashtra PAN : AAKTS9805R	Vs.	CIT (Exemption), Pune
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Ajay Kumar Keshari

Date of hearing : 20.08.2024  
Date of pronouncement : 20.08.2024

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the appellant trust directed against the order of the CIT(Exemption), Pune dt. 13.03.2024 denying grant of registration u/s.12A of the Income-tax Act, 1961 (hereinafter also called 'the Act').

2. Brief facts of the case are that the appellant is a Trust, filed application in Form No.10AB seeking registration under clause (iii) of section 12A(1)(ac) of the Act on 14.09.2023. On receipt of the said application, the Id. CIT (Exemptions), in order to verify the genuineness of activities of the appellant trust, issued notice through ITBA portal on 06.11.2023 calling for certain information/clarification. In response to the notice, the appellant trust submitted the requisite

details. However, the Id. CIT(Exemptions), issued another notice dated 04.03.2024 pointing out certain discrepancies in the information so furnished, fixing the compliance date as 11.03.2024. On failure of the appellant trust to furnish the explanation/documents, the Id. CIT(Exemptions) rejected the application for grant of regular registration.

3. Being aggrieved, the appellant trust is in appeal before the Tribunal in the present appeal.

4. When the matter was called on, none appeared on behalf of the appellant trust despite due service of notice of hearing. Therefore, we proceed to dispose of the appeal on merits after hearing the Id. Departmental Representative.

5. We heard the Id. Sr. Departmental Representative and perused the material on record. On perusal of para No.2.2 of the impugned order, it would be clear that vide notice dated 04.03.2024 the appellant trust was asked to furnish certain information/clarification on discrepancies noticed in the information filed by on or before 11.03.2024. The appellant trust in the grounds of appeal has also assailed that the appellant trust sought adjournment through ITBA portal on 11.03.2024 for only 4 days. However, without considering the adjournment request, the impugned order was passed on 13.03.2024 rejecting the application. These facts clearly demonstrate that the Id. CIT(Exemptions) has not given sufficient time to the appellant trust for compliance. The time given is a very short period, 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. 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 trust 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 (Exemptions) 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 (Exemptions) for *de novo* consideration in accordance with law.

6. In the result, the appeal of the appellant is partly allowed for statistical purposes.

Order pronounced on this 20<sup>th</sup> day of August, 2024.

**Sd/-**  
**(VINAY BHAMORE)**  
**JUDICIAL MEMBER**

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

पुणे / Pune; दिनांक / Dated : 20<sup>th</sup> August, 2024.

*Satish*

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

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT concerned
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.