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 No.196/PUN/2022
निर्धारण वर्ष / Assessment Year : 2010-11

Church of Our Lady of Grace, Papdy, Vasai (West), Palghar- 401207. PAN : AAATC2633H	Vs.	CIT (Exemption), Pune.
Appellant		Respondent

Assessee by	:	Shri M. A. Gohel
Revenue by	:	Shri Keyur Patel
Date of hearing	:	05.01.2023
Date of pronouncement	:	06.01.2023

आदेश / ORDER

PER INTURI RAMA RAO, AM:

This is an appeal filed by the assessee directed against the order of the ld. Commissioner of Income Tax (Exemption), Pune ['the CIT (Exemption)'] dated 30.03.2021 for the assessment year 2010-11.

2. At the outset, we find that there is a delay in filing the present appeal by 305 days. The impugned order u/s 263 was passed by the

ld. CIT (Exemption) on 30.03.2021. The Hon'ble Supreme Court in the case of Cognizance for Extension of Limitation, [2022] 134 taxmann.com 307 (SC) has extended the period of limitation upto February, 2022. Therefore, from the end of the extended period, the appeal was required to be filed on or before 31.04.2022. Since the present appeal was filed on 05.04.2022, therefore, the delay is condoned in terms of the order of the Hon'ble Supreme Court cited supra.

3. Further, a plea was taken by the ld. AR that the ld. CIT (Exemption) had passed the impugned order without granting reasonable opportunity of being heard to the appellant before him. On perusal of the paragraph no.5 of the impugned order, we find that a show-cause u/s 263 was issued on 24.03.2021 and the impugned order was passed on 30.03.2021. The impugned order does not reveal as to date of receipt of the show cause notice by the assessee. In any event, we are of the considered opinion that the time granted to assessee to respond to the show-cause notice u/s 263 is only 5 days, which is unreasonably short time to respond to the show-cause notice u/s 263 of the Act. In the circumstances, we are of the considered opinion that in the interests of justice, the matter

be remanded back to the file of the ld. CIT (Exemption) for *de novo* proceedings in accordance with law after affording reasonable opportunity of being heard to the appellant.

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

Order pronounced on this 06th day of January, 2023.

Sd/-	**Sd/-**
(S. S. VISWANETHRA RAVI)	**(INTURI RAMA RAO)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

पुणे / Pune; दिनांक / Dated : 06th January, 2023.
Sujeet

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

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

आदेशानुसार / BY ORDER,

// True Copy //

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