आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपील सं. /ITA No.479/RJT/2025
निर्धारण वर्ष/Assessment Year : 2019-20

Nihil Nitinbhai Bhuptani Ramashrya Yoginiketan Plot, Nirmala School Road, Rajkot (Gujarat) - 360001	बनाम/ Vs	Income Tax Officer Ward – 2(2)(1), Race Course Ring Road, Rajkot (Gujarat) -360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: **AKKPB0203A**		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से**/**Assessee by : Shri R. D. Lalchandani, Ld. AR
राजस्वकी ओर से / Revenue by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

सुनवाई की तारीख/**Date of Hearing : 15/09/2025**
घोषणा की तारीख/**Date of Pronouncement : 30/10/2025**

आदेश**/Order**

Per, Dr. Arjun Lal Saini, A.M.:

Captioned appeal filed by the assessee pertaining to Assessment Year 2019-20, is directed against the order passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals), dated 16.06.2025, which in turn arises out of an assessment order passed by Assessing Officer u/s. 147 r.w.s. 144B of the Act on 17.12.2024.

2. Grounds of Appeal raised by the assessee are as under:

> *"1. The Commissioner of Income Tax [Appeals] erred in upholding the reopening the assessment under section 148 of the Act. The reopening is not justified*
>
> *2. The Commissioner of Income Tax [Appeals] erred in upholding the disallowing Rs 140000 being the amount paid as donation to a political party*
>
> *3. The Commissioner of Income Tax [Appeals] erred in not directing the AO to give credit for the TDS deducted from Appellants Salary."*

3. When this appeal was called out for hearing, Ld. Counsel for the assessee invited my contention to the order dated 08.05.2024 passed by the Division Bench of Tribunal in the case of Ashish Dubey vs. ACIT in ITA No. 222/Del/2020 for A.Y. 2015-16, wherein donation made to political party through banking channel and since the certificate of the political party was effective at the time of donation, therefore, addition made by the AO was deleted. The Ld. Counsel for the assessee submitted that present appeal is squarely covered by the aforesaid order of the Tribunal. A copy which was also placed before the Bench.

4. The Ld. DR for the Revenue relied on the orders of the authorities below.

5. I see no reason to take any other view of the matter, then the view so taken by the Division Bench of the Tribunal-Delhi in the case of Ashish Dubey (supra) vide order dated 08.05.2024, in this order, the Tribunal has *inter alia* observed as follows:

> *"4. Appreciating the material on record it comes up that at page no. 5 of the paper book assesse has provided a copy of receipt of donation issued by Rashtriya Komi Ekta Party. PAN of Rashtriya Komi Ekta Party is made available at page no. 6, which is similar to one mentioned on the receipt. Further, at page nos. 7 & 8 assessee has provided a copy of letter dated 19.01.2001 from Election Commission of India, which recognizes Rashtriya Komi Ekta Party as a political party registered u/s 29A of the Representation of the People Act, 1951. A copy of ITR of Rashtriya Komi Ekta Party for relevant assessment year 2015-16 is provided at page no. 9. The assessee has also provided a copy of confirmation by way of email dated 19.12.2017 from Rashtriya Komi Ekta Party at page nos. 10 & 11 of the paper book. The extract of assessee's bank statement, available at pages 12-22 of the paper book, corroborates the fact of donations being made to the said political party by banking channel and corresponds to the details mentioned in the receipt issued by the said political party as made available at page 5 of the paper book. However, this evidence is discredited by the*

tax authorities below on the basis that the said political party has not shown the donation in its return of income. The order of learned CIT(A) shows that aforesaid evidences were found to substantiate that assessee had paid donation to the registered political party. We are of the considered view that once the assessee had established, on the basis of material evidences, the fact of payment of the donation and the receipt acknowledged to the assessee then the mere fact that the political party on its part has failed to account for the donation received, the assessee as a donor cannot be faulted so as to deny the deduction. Grounds raised are sustained. Appeal of assessee is allowed with consequential effect."

6. As the issue is squarely covered in favour of the assessee by the decision of the Co-ordinate Bench in the case of Ashish Dubey (supra), the assessee's facts under consideration is similar to Ashish Dubey(supra) and, there is no change in facts and law and the Revenue is unable to produce any materials to controvert the aforesaid findings of the Co-ordinate Bench in case of Ashish Dubey (supra), therefore, I respectfully following the binding precedent of the Co-ordinate Bench in case of Ashish Dubey (supra) delete the addition made by the assessing officer.

7. In the result, appeal filed by the assessee is allowed.

Order pronounced in the open court on 30/10/2025.

Sd/-
(Dr. Arjun Lal Saini)
लेखा सदस्य/Accountant Member

Rajkot **(True Copy)**
दिनांक/ Date: 30/10/2025

<u>Copy of the Order forwarded to</u>

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot