

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “A”: NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 222/DEL/2020
[Assessment Year: 2015-16]**

Ashish Dubey, 299, Asiad Games Village Complex, New Delhi-110049. PAN- ACJPD5714H	<u>Vs</u>	ACIT, Circle-30(1), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri Sahil Sharma, Adv.	
Department represented by	Shri Kanv Bali, Sr. DR	
Date of hearing	29.02.2024	
Date of pronouncement	08.05.2024	

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 29.11.2019 passed by the Commissioner of Income Tax (Appeals)-10, New Delhi (hereinafter referred as “learned First Appellate Authority” or in short “FAA”), in Appeal no. 412/2017-18 for the assessment year 2015-16, arising out of the order dated 19.12.2017 u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred as the “Act”), passed by the Assistant Commissioner of Income-tax, Circle 30(1), New Delhi (hereinafter referred in short as “Ld. AO”).

2. Assessee had filed return of income which was selected for scrutiny for examination of sundry creditors and deduction under Chapter VIA of the Act. The

AO had made addition of Rs. 25,00,000/- disallowing the claim of deduction u/s 80GGC of the Act in respect of donation made to Rashtriya Komi Ekta Party for want of supporting documentary evidences and the same is sustained by learned CIT(A) for which assessee is in appeal raising following grounds:

“1. On the facts and in the circumstances of the case and in law, the authorities below erred in denying deduction u / s 80-GGC of the Act, when all conditions in the said provision stood fulfilled.

2. On the facts and in the circumstances of the case and in law, the CIT(A) erred in confirming disallowance of deduction in a sum of Rs.25,00,000/-, claimed by the Assessee u / s . 80-GGC of the Act.”

3. Heard and perused the record. Learned AR has submitted that all the necessary evidences were filed before the tax authorities below. Learned DR, however, supported the orders of tax authorities.

4. Appreciating the material on record it comes up that at page no. 5 of the paper book assessee 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 e-mail 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.

Order pronounced in open court on 08.05.2024.

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI