

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'G' BENCH,  
NEW DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER, AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 1029/DEL/2022 [A.Y. 2016-17]

M/s Stage Door C/o Mr. Sandeep Bhatnagar, CA Flat No. 12, 1st Floor, Sheel Tara House, 4866/24, Ansari Road, Darya Ganj, New Delhi	Vs.	The I.T.O(E) Ward - 2(2) New Delhi
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PAN-AAATM 8292 N

(Applicant)

(Respondent)

Assessee By : None

Department By : Shri Manish Gupta, Sr. DR

Date of Hearing : 05.08.2025

Date of Pronouncement : 05.08.2025

**ORDER**

PER NAVEEN CHANDRA, A.M:-

This appeal by the assessee is preferred against the order of the  
NFAC, Delhi dated 15.03.2022 for A.Y 2016-17.

2. The assessee has raised 6 substantive grounds of appeal. However, the sole issue argued before us pertains to the addition of Rs. 1,50,00,000/- made by the Assessing Officer and confirmed by the Id. CIT(A) on account of corpus donation received and claimed as eligible for exemption u/s 11 of the Income-tax Act, 1961 [the Act, for short].

3. Briefly stated, the facts of the case are that the assessee is a trust created on 10.02.1975 and registered u/s 12A of the Act. The assessee electronically filed its Return of Income on 18.03.2017 declaring NIL income. The case was selected for scrutiny assessment through CASS and accordingly, statutory notices were issued and served upon the assessee.

4. During the course of scrutiny assessment proceedings, the Assessing Officer noticed that the assessee has received a sum of Rs. 1,50,00,000/- as corpus donation from various persons. The Assessing Officer observed that the assessee has neither produced the director of corpus donor nor filed confirmation of corpus donation received as well as the bank statement of the donor. The Assessing Officer finally concluded that the amount of Rs 1,50,00,000/- received from the eight parties are accommodation entries from paper concern/person and added the same as income of the society u/s 68 of the Act.

5. Aggrieved, the assessee went in appeal before the ld. CIT(A) who after considering the facts and submissions, the ld. CIT(A) upheld the addition.

6. Now the aggrieved assessee is in appeal before us.

7. None appeared for and on behalf of the assessee. Even today, when the case was called out for hearing, none was present. As several opportunities were given to the assessee which was not availed, we decided to proceed ex-parte qua the assessee with the assistance of the ld DR. So we heard the ld. DR at length and perused the materials on record.

8. Before us, the ld. DR strongly supported the findings of the Assessing Officer and read the relevant part of the assessment order. It is the say of the ld. DR that the ld. CIT(A) was quite justified in sustaining the addition made by the Assessing Officer.

9. We have heard the submissions of the ld. DR and have perused the relevant material on record. We find that the CIT(A) sustained the addition u/s 68 as under:

***"From a reading of the assessment order and the facts placed in the record by the AO, it is seen that in the cases of M/s. Kanhiya Impex Ltd, M/s Shulini Reality Pvt Ltd, M/s Preeti Pooja Tex Fab Pvt Ltd and Deskjet Computer Solution, the AO had a finding that assessee was taking***

*accommodation entries from bogus shell companies. In course of appeal proceeding, the appellant had not submitted any evidence to repel the findings of the AO. Nothing was given about the creditworthiness of the parties. Therefore, there is no reason for me to take any contrary view against the action of the AO. Even in cases of M/s Destiny Technologies Private Limited, Gurdeep Soni & Pamela Soni, the Directors or individuals were not produced before the AO. There are no documents proving their creditworthiness. In absence of proof of creditworthiness, the contention of appellant cannot be acceded to. Those entities had allegedly given huge amount of donation to assessee. The moneys allegedly donated by them reached their bank accounts on the same day or the days before the alleged donations were given. If a person gives donation of lakhs of rupees to an entity, there has to be rhyme and reason for the same. No reason for the entities having made the alleged donation has been furnished. Considering the facts unearthed by the AO, I am in no position to have any decision contrary to the content of the assessment order in so far as it relates to addition of Rs.1,50,00,000/-. The additions are sustained. Hence, ground No.4 is dismissed."*

10. From a perusal of the order of the Id. CIT(A) extracted hereinabove, we are of the considered view that the Id. CIT(A) was quite justified in sustaining the addition made by the Assessing Officer. We find no lacuna in the well- reasoned findings of the Id. CIT(A). We find from the assessment order that the assessee, as evidence to establish identity, genuineness of transaction and creditworthiness, submitted a confirmation of some of the parties and their PAN and that the transaction was done through Bank.

Whereas, the AO has, from his enquiries, shown that the assessee has failed to establish the identity, genuineness and creditworthiness of the donors.

11. We find that the fact that the assessee has taken the accommodation entry in the shape of corpus donation of Rs 1.5 Cr from various shell/bogus concerns and persons, has not been controverted either before the AO or the CIT(A). We find that the AO found that donors like M/s Kanhiya Impex Private Limited, and M/s Shulini Reality Pvt Limited, are concerns controlled and managed by Sh Himanshu Verma, accommodation entry provider who had admitted that these concerns were used for providing accommodation entry. Similarly, the concern M/s Preeti Pooja Tex Fab Pvt Limited and M/s Deskjet Computech Solution was also dummy concerns used for providing accommodation entry as admitted by its director/proprietor, Sh. Ravi Kumar who was also cross examined by the AR of the assesses in the office of the AO. The AO findings that these concerns are controlled and managed by Sh Rajesh Mathur for providing accommodation entry, was not controverted. The AO findings that the concerns namely M/s Destiny Technologies Pvt Limited and M/s Narayan Trading Company are bogus concerns used for providing accommodation entry, also remains uncontroverted.

12. We also note that summon to the managing trustee of the society remained unanswered to explain its position. Further, the assessee also failed to produce the principal officer of the concerns/persons who has given donation. We are therefore of the opinion that the primary onus of proving the identity and creditworthiness of the person from whom the monies were taken and the genuineness of the transaction, was not discharged by the assessee. We, therefore, decline to interfere with the order of the ld. CIT(A). Grounds raised by the assessee are dismissed.

13. In the result, the appeal of the assessee in ITA No. 1029/DEL/2022 is dismissed.

The order is pronounced in the open court on 05.08.2025.

Sd/-

**[MADHUMITA ROY]**  
**JUDICIAL MEMBER**

Dated: 06<sup>th</sup> AUGUST, 2025.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Sd/-

**[NAVEEN CHANDRA]**  
**ACCOUNTANT MEMBER**

Asst. Registrar,

ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	.
2.	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	
3.	<i>Date on which the typed draft Tribunal Order is placed before the other Member</i>	
4.	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6.	<i>Date on which the signed order comes back to the Sr. P.S./P.S</i>	
7.	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S./P.S. on official website</i>	
8.	<i>Date on which the file goes to the Bench Clerk alongwith Tribunal Order</i>	
9.	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10.	<i>Date on which the file goes to the Supervisor (Judicial)</i>	
11.	<i>The date on which the file goes for xerox</i>	
12.	<i>The date on which the file goes for endorsement</i>	
13.	<i>The date on which the file goes to the Superintendent for checking</i>	
14.	<i>The date on which the file goes to the Assistant Registrar for signature on the Tribunal order</i>	
15.	<i>Date on which the file goes to the dispatch section</i>	
16.	<i>Date of Dispatch of the Order</i>	