

**IN THE INCOME TAX APPELLATE TRIBUNAL,
NAGPUR "SMC" BENCH :: NAGPUR**

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

**ITA No.486/NAG/2024
(Assessment Year: 2023-24)**

Pooja Amit Family Trust, G 10, Air Developers Dixit Nagar, Nari Road, Nagpur. PAN: AACTP 1112 G	Vs.	ACIT, Circle-1, Nagpur.
(Appellant)		(Respondent)

Present for:

Assessee by : Shri K.P. Dewani, Ld. Advocate
Revenue by : Shri Surjit Kumar Saha, Ld. Sr.D.R.

Date of Hearing : 25.06.2025
Date of Pronouncement : 25.06.2025

O R D E R

This appeal has been preferred by the Assessee against the order dated 03/09/2024 impugned herein passed by the ADDL/JCIT (Appeals)-2, Gurugram (in short, 'Ld. Commissioner') u/sec. 250 of the Income Tax Act, 1961 (in short, 'Act') for the A.Y. 2023-24.

2. Admittedly, the Assessee is a Private Limited Discretionary Trust, however, the Assessing Officer (AO) levied surcharge @ 37% and therefore in view of the judgment passed by the Special Bench of ITAT, Mumbai in the case of *Araadhya Jain Trust v. ITO* [2025] 173 taxmann.com 343 (Mumbai - Trib.) (SB), wherein it has been held that "*in case of Private Discretionary Trusts, whose income is chargeable to tax at maximum marginal rate, surcharge has to be computed on the income tax having reference to the slab rates prescribed in the Finance Act under the heading 'surcharge on income tax'*", the surcharge as confirmed by the Ld. Commissioner vide impugned order, is unsustainable. Thus, the surcharge is deleted and the Ld. AO is directed to levy the surcharge as applicable under the Paragraph A, Part 1, First Schedule.

3. In the result, Assessee's appeal is allowed.

Order pronounced in the open court on 25.06.2025.

**Sd/-
(NARENDER KUMAR CHOUDHRY)
JUDICIAL MEMBER**

vr/-

Copy to: The Appellant
The Respondent
The CIT, Concerned, Nagpur
The DR Concerned Bench

//True Copy//

By Order

Senior Private Secretary
ITAT, Nagpur.