

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
MUMBAI BENCH "C", MUMBAI**

**BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER  
And  
SHRI PRABHASH SHANKAR, ACCOUNTANT MEMBER**

**ITA No.6624/M/2025  
Assessment Year: 2020-21**

<b>Inglorious Films LLP,</b> Unit No.301, 3 <sup>rd</sup> Floor, Crescent Royale, Veera Desai Road, Off New Link Road, Oshiwara, Andheri - West, Mumbai - 400053. <b>PAN -AAFFI0742Q</b>	Vs.	<b>Income Tax Officer,</b> WRQH C23, Maharshi Karve Rd., New Marine Lines, Aayakar Bhawan, Churchgate, Mumbai - 400020.
(Appellant)		(Respondent)

**Present for:**

Assessee by : Mr. Aamod Prabhudesai, CA  
Revenue by : Shri Virabhadra Mahajan, (SR. D.R.)  
Date of Hearing : 22.01.2026  
Date of Pronouncement : 12.02.2026

**O R D E R**

**Per : Narender Kumar Choudhry, Judicial Member:**

This appeal has been preferred by the Assessee against the order dated 20.08.2025, impugned herein, passed by Ld. Commissioner of Income Tax (Appeals) (in short Ld. Commissioner) u/s 250 of the Income Tax Act, 1961 (in short 'the Act') for the A.Y. 2020-21.

**2.** In the instant case, the Assessee challenged the rectification order dated 07.03.2023 under section 154 of the Act by filing first appeal before the Ld. Commissioner claiming deduction on donation of Rs.5,00,000/- under Section 80(G) of the Act. The Ld. Commissioner dismissed the said appeal by considering the peculiar facts and circumstances, specific to the effect that the Assessee

cannot claim any deduction (herein deduction under section 80(G) of the Act) at the appellate stage, when the same has not been claimed in the original return of income, without revising ITR within stipulated time and therefore, he is constrained not to allow this claim of deduction at this stage.

**3.** Thus, the Assessee being aggrieved has preferred instant appeal. On being asked specifically, as to what defect was there in the rectification order dated 07.03.2023 under Section 154 of the Act, against which the Assessee has filed first appeal before the Ld. Commissioner, the Id. Counsel for the Assessee has submitted that admittedly there was no defect in such order however, still the Assessee has filed the first appeal before the Ld. Commissioner against that order and in that appellate proceedings, lodged a fresh claim qua deduction under Section 80(G) of the Act.

The Assessee's Counsel somehow relied on various judgments including in the cases of *National Thermal Power Co. Ltd. Vs. CIT (1998) 229 ITR 338 (SC)* and *CIT Vs. Pruthvi Brokers and Shareholders Pvt. Ltd. (2012) 349 ITR 336 (Bombay High Court)* and claimed that the Assessee can make fresh claims before the appellate authorities, even otherwise by way of filing original or revised return of income. Fresh claims also include cases, where the ground though available, when the return was filed or the assessment order was made, was not taken or raised by that point of time.

**4.** On the contrary, the Ld. D.R. refuted the claim of the Assessee.

**5.** Having heard the parties and giving thoughtful consideration to the peculiar facts and circumstances, it is observed that the Id.

Commissioner though, has cited the aforesaid judgments, in the impugned order however, analyzing other decisions, ultimately rejected the claim of the Assessee, qua deduction u/s 80(G) of the Act mainly on the reason that the Assessee cannot claim any deduction at the appellate stage, when the same has not been claimed in the original return of income. In our considered view, the decision of the Ld. Commissioner requires fresh look/consideration in view of the judgments referred to by the Assessee, and as the parties have also requested to, thus for just and proper decision of the case and substantial justice, we deem it appropriate to remand the instant case to the file of the Ld. Commissioner for decision afresh suffice it to say, by taking into consideration the aforesaid judgment referred to above, and the claim of the Assessee accordingly.

**6.** Thus, the case is accordingly remanded to the file of the Ld. Commissioner for decision afresh, in the terms set out above.

**7.** In the result, the Assessee's appeal is allowed for statistical purposes.

**Order pronounced in the open court on 12.02.2026.**

**Sd/-**  
**(PRABHASH SHANKAR)**  
**ACCOUNTANT MEMBER**

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

Tarun Kushwaha  
Sr. Private Secretary.

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

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.