

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH, AHMEDABAD**

**BEFORE SHRI SIDDHARTHA NAUTIYAL, JUDICIAL MEMBER  
& SHRI NARENDRA PRASAD SINHA, ACCOUNTANT MEMBER**

I.T.A. No.1647/Ahd/2025  
(Assessment Year: 2019-20)

Shri Ankur Kiritkumar Mehta, C-Block, Corona House, Mondeal Business Park, Nr. Gurudwara, Ahmedabad-380059	Vs.	Income Tax Officer, Ward-3(3)(1), Ahmedabad
[PAN No.AFXPM8189C]		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

<b>Appellant by :</b>	Shri Deepak Soni, AR
<b>Respondent by:</b>	Shri C Dharani Nath, Sr. DR

<b>Date of Hearing</b>	11.03.2026
<b>Date of Pronouncement</b>	12.03.2026

O R D E R

**PER SIDDHARTHA NAUTIYAL - JUDICIAL MEMBER:**

This appeal has been filed by the Assessee against the order passed by the Ld. Commissioner of Income Tax (Appeals), (in short “Ld. CIT(A)”), National Faceless Appeal Centre (in short “NFAC”), Delhi vide order dated 25.06.2025 passed for A.Y. 2019-20.

2. The assessee has taken the following grounds of appeal:

*“1.0 The CIT(A) erred in passing order on 25<sup>th</sup> June, 2025 dismissing the appeal filed by the appellant. The order has been passed by the CIT(A) without affording reasonable opportunity of being heard. The order passed by the CIT(A) be quashed.*

*2.0 The CIT(A) on the law and facts ought to have held that the order-framed by the assessing officer under section 147 on 3.1<sup>st</sup> March, 2024 is bad in law and contrary to the facts. The order be quashed.*

*2.1 The CIT(A) on the law and facts ought to have held that the assessing officer framed the order without complying with provisions of sections 147,148, 148A and 149. The assessing officer has neither recorded reasons mandatorily required nor*

*provided the same to the appellant nor the AO has complied with provisions of section 148A. The order under section 147 be quashed.*

*2.2 The CIT(A) ought to have held that the AO has erred in invoking provisions of section 148 and framing the order under section 147. The appellant submits that there was no escapement of income. The notice under section 148 and order under section 147 be quashed.*

*3.0 The assessing officer and the CIT(A) erred in framing orders without providing reasonable opportunity of being heard and relying upon the statements of various persons without providing any opportunity of cross examination of the said persons. The orders have been framed by the CIT(A) and assessing officer in violation of principles of natural justice and without affording any reasonable opportunity of being heard. The orders be quashed.*

*2.1 The assessing office ought to have complied with mandatory requirement of law and further as contended before the assessing officer by the appellant vide its submissions under various letters placed on his records during the assessment proceedings.*

*2.2 The CIT(A) on the facts and law erred in upholding denial of deduction by the AO merely on basis of verification report from DDIT (Investigation) U 2(2), Ahmedabad certain incriminating documents, bank account etc. rom premises of the persons referred to in para 2.0/2.1 etc. referred to in page no. 2 to 23 of the assessment order without -providing copies of all the documents etc. and without providing an opportunity to cross examine them. The order being in violation of principles of natural justice be quashed.*

*2.3 The CIT(A) ought to have held that the AO failed to consider submissions placed on his records as required by the law. The noting made by the AO on page no. 39 of the order that submissions have been duly considered are incorrect. The AO ought to have accepted affidavit filed by the appellant. The observations made in para 5 and 6 page 39-42 of the order are unilateral and contrary to the facts. The disallowance based on unilateral and incorrect conclusion be quashed.*

*3.0 The CIT(A) erred in not allowing deduction of Rs. 34 Lacs being contribution made by the appellant to the recognized political party. The deduction under section 80GGC claimed by the appellant was in accordance with the provisions of law and ought to have been allowed by the assessing officer. The denial of deduction being bad in law and contrary to the facts be quashed.*

*Your appellant prays for leave to add, alter, amend and/or withdraw all or any of the grounds of appeal before the final hearing of the appeal.”*

3. The brief facts of the case are that the assessee is an individual who filed his return of income declaring total income of ₹1,37,66,880/- for the

Assessment Year 2019-20. Subsequently, the assessment was reopened and completed by the Assessing Officer under section 147 of the Income-tax Act, 1961 ("the Act") vide order dated 31.03.2024 determining the total income at ₹1,71,66,880/-. During the course of reassessment proceedings, the Assessing Officer examined the claim of deduction made by the assessee under section 80GGC of the Act in respect of donation of ₹34,00,000/- made to a political party namely Yuva Jan Jagruti Party (YJJP). Based on information received from the Investigation Wing, the Assessing Officer observed that the said political party was allegedly involved in accepting bogus donations and returning the same in cash to the donors after deducting commission. The Assessing Officer also noted that the bank accounts of the said party were allegedly used for providing accommodation entries and certain commission agents and intermediaries were involved in facilitating such transactions. The Assessing Officer observed that the receipts issued by the political party did not bear the signature of an authorised person and the sequence of receipt numbers appeared irregular. The Assessing Officer also relied upon the findings of the Investigation Wing and held that the said political party was engaged in providing accommodation entries in the form of bogus donations. Accordingly, the Assessing Officer held that the donation of ₹34,00,000/- claimed by the assessee was not genuine and disallowed the deduction claimed under section 80GGC of the Act. The said amount was added back to the total income of the assessee.

4. Aggrieved by the reassessment order, the assessee preferred an appeal before the Ld. Commissioner of Income Tax (Appeals). During the appellate proceedings before the Ld. CIT(A), several notices under section 250 of the

Act were issued to the assessee fixing the appeal for hearing. However, the assessee did not file any written submissions through the e-filing portal in response to those notices. **The Ld. CIT(A) observed that although the assessee had been granted sufficient opportunities, the assessee failed to effectively pursue the appeal.** Accordingly, the Ld. CIT(A) held that the non-responsive conduct of the assessee indicated lack of interest in prosecuting the appeal.

5. Nevertheless, the Ld. CIT(A) proceeded to examine the grounds of appeal on the basis of the material available on record. The Ld. CIT(A) held that the assessee had not furnished any plausible explanation or supporting evidence to rebut the findings recorded by the Assessing Officer. With respect to the grounds challenging the reassessment proceedings under sections 147 and 148, the Ld. CIT(A) found no merit in the contentions raised by the assessee. The Ld. CIT(A) further observed that the Assessing Officer had made the disallowance after considering the information received from the Investigation Wing and the surrounding circumstances relating to the alleged bogus donation scheme. Accordingly, the Ld. CIT(A) upheld the disallowance of ₹34,00,000/- made by the Assessing Officer and dismissed the appeal of the assessee.

6. The assessee is in appeal before us against the order passed by the Ld. CIT(Appeals) dismissing the appeal of the assessee.

7. We have heard the submissions of the learned counsel for the assessee and carefully perused the material available on record. It is observed that the Ld. CIT(A) dismissed the appeal primarily on account of the non-responsive

conduct of the assessee and confirmed the addition made by the Assessing Officer without the benefit of detailed submissions and evidences from the assessee. The learned counsel for the assessee has submitted before us that the assessee was unable to properly respond to the notices issued by the Ld. CIT(A) due to technical difficulties in the functioning of the income-tax portal and certain communications were not received in time. It has also been submitted that the assessee had placed relevant material before the Assessing Officer and that the genuineness of the donation could be established if proper opportunity is granted.

8. Considering the totality of the facts and circumstances of the case and keeping in view the principles of natural justice, we are of the considered view that the assessee should be granted one more opportunity to present his case before the appellate authority. Since the appeal before the Ld. CIT(A) has been dismissed substantially on account of non-prosecution and without a detailed examination of the evidences which the assessee now claims to possess, the ends of justice would be met if the matter is restored to the file of the Ld. CIT(A) for fresh adjudication.

9. Accordingly, in the interest of justice, we restore the matter to the file of CIT(Appeals) for de-novo consideration after providing adequate opportunity of being heard to the assessee. At the same time, considering the conduct of the assessee in not properly responding to the notices issued during the appellate proceedings, we deem it appropriate to impose a cost of ₹ 5,000/-, which the assessee shall deposit with the Prime Minister's Relief Fund before the next date of hearing before the Ld. CIT(A). The proof of such

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payment shall be placed on record before the Ld. CIT(A) during the fresh appellate proceedings.

10. The Ld. CIT(A) shall thereafter adjudicate the issues involved in the appeal afresh in accordance with law after considering the submissions and evidences that may be filed by the assessee.

11. Accordingly, the appeal of the assessee is allowed for statistical purposes.

**This Order is pronounced in the Open Court on**

**12/03/2026**

**Sd/-**  
**(NARENDRA P. SINHA)**  
**ACCOUNTANT MEMBER**

Ahmedabad; Dated 12/03/2026

TANMAY, Sr. PS

TRUE COPY

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad