



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट ।

In The Income Tax Appellate Tribunal, “SMC”

Rajkot Bench, Rajkot

Before Dr. Arjun Lal Saini, Accountant Member

आयकर अपील सं./ITA No. 1054/Rjt/2026

[निर्धारण वर्ष /Assessment Year: 2019-20]

Malhar Nitin Bhuptani, Ramashrya Yoginiketan Plot, Nirmala School Road, Rajkot, Gujarat-360001.	Vs.	Assistant Commissioner Of Income Tax Circle-2(1), Aykar Bhavan, Race Course Ring Road, Rajkot, Gujarat-360001
स्थायी लेखासं./जी आइ आर सं./PAN/GIR No.: APFPB8751B		
(Appellant)		(Respondent)

निर्धारिती की ओर से/Appellant by : Shri R. D. Lalchandani, Ld. AR
राजस्व की ओर से/Respondent by : Shri Ganesh Iyer, Ld. Sr. DR
सुनवाई की तारीख/Date of Hearing : 01/10/2026
घोषणा की तारीख/Date of Pronouncement : 09/10/2026

:: आदेश/ORDER ::

Per, Dr. Arjun Lal Saini, AM :

Captioned appeal filed by the assessee, pertaining to assessment year 2019-20, is directed against the order passed under Section-250 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’) dated 11.07.2026 by the National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income Tax (Appeals) [in short ‘Ld. CIT(A)’], which in turn arises out of an assessment order passed by the Assessing Officer u/s.147 r.w.s. 144 of the Act, dated 20.01.2025.

2. Grounds of appeal raised by the assessee are as follows:

“The Learned Commissioner of Income Tax (Appeals) erred in law and on the facts of the case in confirming the disallowance of Rs.1,40,000, being the amount of donation made to political parties, which was claimed as a deduction under Section 80GGC of the Income-tax Act, 1961. The disallowance is unjustified, contrary to the provisions of the Act, and liable to be deleted.”



3. When the appeal was called out for hearing, Ld. Counsel for the assessee invited my attention that the issue is squarely covered in favour of the assessee by the decision of the ITAT Rajkot, in the case of Nikhil Nitinbhai Bhuptani, in ITA No.479/Rjt/2025, for AY 2019-20, order dated 30.10.2025 and stated that the issue under consideration relating to political donation is squarely covered by the said judgment, wherein the Tribunal held that donation was made to Political Parties through banking channel and since the certificate of the Political Party was effective at the time of donation therefore addition made by the AO was deleted by the Tribunal.

4. On the other hand, Ld. DR for the revenue relied on the findings of the Assessing Officer.

5. I have heard, both the parties. I see no reason to take any other view of the matter, then the view so taken by the ITAT Rajkot Bench in the case of Nikhil Nitinbhai Bhuptani (supra) vide order dated 30.10.2025, in this order, the Tribunal has inter alia observed as follows:

“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 email 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.”

6. As the issue is squarely covered in favour of the assessee by the decision of the ITAT Rajkot Bench in the case of Nikhil Nitinbhai Bhuptani (supra), the assessee's facts under consideration is similar to Nikhil Nitinbhai Bhuptani (supra) and, there is no change in facts and law and the Revenue is unable to produce any materials to controvert the aforesaid findings of the ITAT Rajkot Bench in case of Nikhil Nitinbhai Bhuptani (supra), therefore, I respectfully following the binding precedent of the ITAT Rajkot Bench, delete the addition made by the assessing officer.

7. In the result, the appeal of the assessee is allowed.

Order is pronounced in the open Court on 09/10/2026.

Sd/-

[Dr. Arjun Lal Saini]

लेखा सदस्य/Accountant Member

//True Copy//

Date: 09/10/2026

Place: Rajkot

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

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्ड फाईल/ Guard File

By Order

Private Secretary
ITAT, Rajkot