



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. 878/Rjt/2026

[निर्धारण वर्ष /Assessment Year: 2019-20]

Nitin T Bhuptani, Ramashray, Yoginiketan Plot, Nirmala School Road, Rajkot, Gujarat-360001	बनाम/ Vs.	Assistant Commissioner Of Income Tax Circle-2(1), Aykar Bhavan, Race Course Ring Road, Rajkot, Gujarat-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ACBPB3527E		
(Appellant)		(Respondent)

निर्धारिती की ओर से/Appellant by : Shri R. D. Lalchandani, Ld. AR
राजस्व की ओर से/Respondent by : Shri Shishir Kumar, Ld. Sr. DR
सुनवाई की तारीख/Date of Hearing : 30/07/2026
घोषणा की तारीख/Date of Pronouncement : 11/09/2026

:: 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 22.01.2026 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(B) of the Act dated 07.03.2025.

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

1. *The Commissioner of Income Tax (Appeal) erred in confirming the reopening of the assessment by issue of notice under section 148 of the Act. The reopening of the assessment is not justified.*



2. *The Commissioner of Income Tax (Appeal) erred in upholding the disallowance of claim made by the Appellant under 80GGC on account of donation made by the Appellant to a political party. The disallowance of the claim is not justified.*

3. Succinctly, the factual panorama of the case is that assessee before me is an Individual. The assessee had filed return of income for Financial Year 2018-19 relevant to Assessment Year 2019-20 at Rs.11,94,480/-. As per information, the assessee claimed deduction under chapter VI-A for donation given to political party. On the basis of information and after following the due procedure, notice u/s 148 was issued on 11.04.2023 to examine genuineness and correctness of claim of deduction u/s 80GGC of the Act. During the year the assessee gave donation of Rs.1,80,000/- political party namely Yuva Jan jagruti Party and claimed the deduction u/s 80GGC of the Act. On the basis of Information collected during the assessment proceedings, a Show Cause was issued to the assessee on 29.01.2025.

4. In response to the show cause notice, the assessee submitted that when he gave the donation then party was active and donation was given through banking channel. Therefore, deduction should be allowed to him. However, assessing officer rejected the contention of the assessee and held that the Yuva Jan jagruti Party is involved in bogus donations scam. The said party (YJJP) facilitates bogus donations to the donors for claiming bogus deduction u/s 80GGC/80GGB of the Act which are then re-routed back to the donors in cash/RTGS/NEFT or other banking channels, therefore, assessing officer disallowed the deduction claimed u/s 80GGC of the Income Tax Act, 1961 and the said deduction u/s 80GGC claimed at Rs.1,80,000/- was added to the income of the assessee.



5. Being aggrieved by the said order of the Assessing Officer, the assessee filed an appeal before the Ld.CIT(A), but remained unsuccessful. Therefore, assessee is left with no other alternative but to knock on the doors of the Tribunal with this appeal praying for justice.

6. Learned Counsel for the assessee, argued that issue under consideration is covered by the decision of the Hon'ble ITAT, Rajkot Bench in the case of Nihil Nitinbhai Bhuptani in ITA No.479/Rjt/2025 for AY 2019-20, vide order dated 30.10.2025. The Ld. Counsel submitted that present appeal is squarely covered by the above said judgement of the Tribunal, in favour of assessee. A copy of the judgement was also placed before the Bench.

7. On the other hand, the Ld. DR for the Revenue has primarily reiterated the stand taken by the Assessing Officer, which I have already noted in my earlier para and is not being repeated for the sake of brevity.

8. 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 Hon'ble ITAT, Rajkot Bench in the case of Nihil Nitinbhai Bhuptani in ITA No.479/Rjt/2025 for AY 2019-20, vide order dated 30.10.2025. In this order, the Tribunal has *inter alia* observed as under:

"3. When this appeal was called out for hearing, Ld. Counsel for the assessee invited my contention to the order dated 08.05.2024 passed by the Division Bench of Tribunal in the case of Ashish Dubey vs. ACIT in ITA No. 222/Del/2020 for A.Y. 2015-16, wherein donation made to political party 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. The Ld. Counsel for the assessee submitted that present appeal is squarely covered by the aforesaid order of the Tribunal. A copy which was also placed before the Bench.

4. The Ld. DR for the Revenue relied on the orders of the authorities below.



5. I see no reason to take any other view of the matter, then the view so taken by the Division Bench of the Tribunal-Delhi in the case of Ashish Dubey (supra) vide order dated 08.05.2024, 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 Co-ordinate Bench in the case of Ashish Dubey (supra), the assessee's facts under consideration is similar to Ashish Dubey(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 Co-ordinate Bench in case of Ashish Dubey (supra), therefore, I respectfully following the binding precedent of the Co-ordinate Bench in case of Ashish Dubey (supra) delete the addition made by the assessing officer.

7. In the result, appeal filed by the assessee is allowed.

9. As the issue is squarely covered in favour of the assessee by the decision of the ITAT, Rajkot Bench in the case of Nihil Nitinbhai Bhuptani in ITA No.479/Rjt/2025 for AY 2019-20, and there is no change in facts and law and the revenue is unable to produce any material to controvert the aforesaid findings of the Division Bench (supra). I find no reason to interfere in the said order of the Division Bench. Therefore, respectfully



following the binding precedent of the co-ordinate Bench (supra), I allow the appeal of the assessee.

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

Order is pronounced in the open Court on 11/09/2026.

Sd/-
[Dr. Arjun Lal Saini]
लेखा सदस्य/**Accountant Member**

//True Copy//

Rajkot

Date: 11/09/2026

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 अधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्ड फाईल/ Guard File

By Order

Private Secretary
ITAT, Rajkot