IN THE INCOME TAX APPELLATE TRIBUNAL
JAIPUR "SMC" BENCH, JAIPUR
(PHYSICAL HEARING)

BEFORE SMT. ANNAPURNA GUPTA, ACCOUNTANT MEMBER
& SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No: 752/JPR/2026
Assessment Year: 2019-20

Sumit Maloo 246, Banio Ka Bass, Tikawara, Kishangarh. **PAN: BNSPM4391N** **(Appellant)**	Vs	ITO, Ward-1, Kishangarh. **(Respondent)**

Assessee Represented: Sh. Yogesh Parwal, C.A.
Revenue Represented: Mrs. Arti Rawat, Addl.CIT

Date of hearing : 10-08-2026
Date of pronouncement : 25-08-2026

ORDER

PER : KULDIP SINGH, JUDICIAL MEMBER:-

The Appellant, Sumit Maloo (hereinafter referred to as the 'assessee') by filing the present appeal, sought to set aside the impugned order dated 12.02.2026 passed by the National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the 'CIT(A)'] qua the assessment order for Assessment year 2019-20 on the grounds inter-alia that:-

"1. Based on facts and circumstances of the case and in law, the Ld. CIT(A) has erred in confirming the disallowance made by the Ld. AO by not allowing

deduction under section 80C of the Act of Rs 1,38,400 being amount deposited by the Appellant in the 1 Employee Provident Fund account of the Appellant maintained F with the Employees' Provident Fund Organization without considering that the Appellant had duly furnished his passbook evidencing contribution made to his account during the subject year.

2. Based on facts and circumstances of the case and in law, the Ld. CIT(A) has erred in confirming the disallowance made by the Ld. AO by not allowing exemption under section 10(13A) of the Act of Rs 2,54,000 being amount paid by the Appellant on 2 account of rent of Rs 2,91,000 during the year without considering that the Appellant had duly furnished the rent receipts containing the PAN, name and address of landlord as the Appellant was residing in rented premises in Mumbai for employment.

3. Based on facts and circumstances of the case and in law, the Ld. CIT(A) has erred in confirming the disallowance made by the Ld. AO by not allowing deduction under section 80D of the Act of Rs 50,000 being amount paid by the Appellant on account of 3 medical expenditure incurred on his father suffering from Parkinsons (PSP) being a progressive neurological disease from year 2017 without considering that the Appellant had duly furnished doctors certificate and self-declaration for the expenditure incurred by the Appellant.

4. Based on facts and circumstances of the case and in law, the Ld. CIT(A) has erred in confirming the disallowance made by the Ld. AO by not allowing deduction under section 80DDB of the Act of Rs 1,00,000 being amount paid by the Appellant on account of medical treatment incurred on his father suffering from Parkinsons (PSP) being a progressive neurological disease from year 2017 without considering that the Appellant had duly furnished doctors certificate evidencing illness being suffered by his father who left in the year August 2021.

5. Based on facts and circumstances of the case and in law, the Ld. CIT(A) has erred in confirming the disallowance made by the Ld. AO by not allowing deduction under section 80G of the Act of Rs 50,000 being amount of Rs 1,00,000 paid by the Appellant through banking channel on account of donation to Baldeodas Bhagirathi Shah Trust, Mumbai who has been granted exemption certificate under section 80G of the Act without considering that the Appellant had duly furnished the 80G approval of the trust, donation receipts and the bank statement evidencing payment to the trust.

6. Based on facts and circumstances of the case and in law, the Ld. CIT(A) has erred in confirming the disallowance made by the Ld. AO by not allowing deduction under section 80GGC of the Act of Rs 1,00,000 being amount paid *by the Appellant through banking channel Manvadhikar National Party, a political party duly registered under section 29A of the Representation of the People Act, 1951 without appreciating that a) the Appellant duly proved the genuineness of the donation made through receipts and bank statements and b) without prejudice, the FAO made addition only on the basis of assumptions and surmises and without brining any evidence on record of receipt of cash by the Appellant.*

7. The appellant craves to alter, amend and modify any ground of appeal."

2. Briefly stated, facts necessary for consideration and adjudication of the issues at hand are : During the course of search at the premises of three registered Unrecognized Political Parties namely Manvadhikar National Party, Kishan Adhikar Party and Kisan Party of India along with two charitable organizations namely All India Social Education Charitable Trust and Aadhar Foundation run by two group of individuals. One group comprises of Ram Bhawan Ojha and his brother Tribhawan Ramkalp Ojha, controlling two Political Parties namely Manvadhikar National Party and Kishan Adhikar Party along with one charitable organization called All India Social Education Charitable Trust. The second group is of Shri Saumil Kiritbha Bhadiadra who was looking after the activities of Kisan Party of India and Aadhar Foundation. Donation was received through cheque/RTGS/NEFT and the said money was re-routed through various layers and returned to the original donors in the form of cash in lieu of some commissions to the tune of 3.5% to 5%. Donors

claimed deduction u/s 80GGB/ and 80GGC of the Act and consequently, income earned by donors is escaped tax net.

3. As per information available with the Assessing Officer the assessee has obtained accommodation entry in the form of political donation of Rs. 1,00,000/- from Manvadhikar National Party in A.Y. 2019-20 and thereby claimed deduction u/s 80GGC of the Act. They filed submissions, Form 26AS, statement donation receipt issued by Manvadhikar National Party, Form 16 etc. Declining the contentions raised by the assessee, the AO proceeded to disallow the claim of donation u/s 80GGC Rs. 1,50,000/- u/s 80DDB Rs. 1,00,000/- u/s 80D, Rs. 50,000/- u/s 80D Rs. 2,54,000/- U/s 10(13A) and disallowed claim of Rs. 1,38,400/-u/s 80C and thereby assessed the total income of Rs. 16,73,240/-.

4. Assessee carried the matter before Ld. CIT(A) by way of filing appeal, who has dismissed the same. Feeling aggrieved with the impugned order passed by the Ld. CIT(A), assessee has come up before the Tribunal by way of filing the present appeal.

5. We have heard Ld. ARs for the appellant and Ld. DR for the Revenue and perused the record available on file.

6. Bare perusal of the impugned order passed by Ld. CIT(A) when read with the assessment order it goes to prove that Revenue

Authorities have proceeded on the basis of statement of Ram Bhawan Ojha and Tribhawan Ramkalp Ojha of Manvadhikar National Party and Kisan Adhikar Party regarding the entry given in lieu of commission, however no enquiry has been made by the AO as well as Ld. CIT(A) nor the assessee has been given any opportunity to cross examine Ram Bhawan Ojha and Tribhawan Ramkalp Ojha. When the assessee has duly produced receipt issued by the said party, which is available at page 38 of the paper book, bank statement issued by HDFC bank proving donation of Rs. 90,000/- and Rs. 10,000/- on March, 2014 and registration of the political party u/s 29A of the Representation of People Act, 1951 available at page 34 and 35 of the paper book, no findings have been returned by the AO. How the assessee was into getting fictitious deduction no findings have been returned by Ld. CIT(A) if the said political party was not in existence. Merely on the basis of statement of Ram Bhawan Ojha and Tribhawan Ram Kalp Ojha addition cannot be made. So in these circumstances, we deem it necessary to remand this issue back to the AO to decide afresh on the basis of material made available on record by the assessee.

7. So far as question of claiming deduction by the assessee to the tune of Rs. 1,38,400/- u/s 80C of the Act is concerned, both the Assessing Officer as well as Ld. CIT(A) has disallowed the deduction

without pursuing Employee Provident Fund (EPF) pass book brought on record by the assessee along with Form 16A issued by employer. We have perused the EPF pass book available at page 19-20 and Form 16 available at page 17 of the paper book, which go to prove that amount of Rs. 1,38,400/- is duly recorded Form 16 available at page 16 to 17 of the paper book. Similarly, in the EPF pass book maintained by the Employees Provident Fund Organization also shows that the amount deducted is duly recorded. So In these circumstances, Ld. CIT(A) has erred in disallowing deduction of Rs. 1,38,400/- claimed by the assessee u/s 80G, hence the same is ordered to be allowed.

8. So far as disallowing of exemption claimed by the assessee u/s 10(13A) of the Act to the tune of Rs. 2,54,000/- being amount paid by the assessee on account of rent of Rs. 2,91,000/- is concerned, the assessee has duly furnished rent note, rent receipt bearing name and address of PAN of the landlord available at page 10, 21 to 24 along with form 16 issued by the employer, wherein employer allowed deduction of Rs. 2,54,000/- u/s 10(13A) of the Act on account of rent payment. All these documents relied upon the assessee are self speaking but AO as well as Ld. CIT(A) has not discussed these documents rather arbitrarily disallowed the amount. We are of the

considered view that this deduction is admissible to the assessee, however subject to verification by the AO.

9. Assessee's claim of Rs. 50,000/- u/s 80D on account of medical expenditure for parent (senior citizen) has been disallowed by the AO and confirmed by the Ld. CIT(A) on the ground that documentary evidence has been furnished by the assessee. It is a case of the assessee that his father who was suffering from Parkinsons deceased since, 2017 was dependent upon him on which has been incurred medical expenditure from Rs. 1.50 lakhs to 2 lakhs in a year, however assessee's father has expired in August, 2021. The assessee placed on record Doctor's Prescription available at page 26, Aadhar card of his father showing him as senior citizen at page 27 of the paper book. Placed on record entries in the bank statements which shows that the medical expenses have been incurred by the assessee on account of purchase of medicine and also bank statement which shows that payment made by the assessee to his father amounting to Rs. 1,95,000/- for the purpose of medical treatment.

10. We have perused all the documents placed on record by the AO, which goes to prove that assessee's father who was senior citizen was suffering from Parkinson, in which regular medical treatment is given it being neurological decease. Parkinson deceased is also covered

under rule 11DDI(1) of IT Rules for the purpose of claiming deduction u/s 80D of the Act. In these circumstances, we are of the considered view that Ld. CIT(A) has erred in confirming the disallowance of Rs. 50,000/- claimed by the assessee u/s 80D on account of medical expenditure for his father, a senior citizen. Accordingly the same is ordered to be allowed.

11. Ld. CIT(A) has also confirmed the disallowance of deduction to the tune of Rs. 50,000/- u/s 80G on account of donation of Rs. 1,00,000/- paid to Baldeodas Bhagirathi Shah Trust, Mumbai stating that no donation receipt has been furnished nor registration certificate u/s 80G in respect of the trust has been brought on record. However Learned counsel for the assessee brought on record approval u/s 80G issued by Ld. CIT(A) available at page 29 of the paper book. Assessee also placed on record receipt of making donation of Rs. 1,00,000/- through banking channel available at page 29 of the paper book. The AO has disallowed this deduction on ground of non furnishing of documentary evidences. However from the record it is proved from the same that assessee has duly furnished documentary evidence but the AO as well as Ld. CIT(A) has erred in disallowing the same. Accordingly the AO is directed to allow the deduction of Rs. 50,000/- u/s 80G of the Act after due verification.

12. In view of what has been discussed above, the present appeal filed by the appellant is partly allowed.

Order pronounced in the open court on 25-08-2026

Sd/-
(ANNAPURNA GUPTA)
ACCOUNTANT MEMBER

Sd/-
(KULDIP SINGH)
JUDICIAL MEMBER

Jaipur
Dated:- 25/08/2026.

*Santosh.
Copy of the order forwarded to:
1. The Appellant-
2. The Respondent-
3. CIT
4. CIT(A)
5. DR, ITAT, Jaipur.
6. Guard File

By order,

Asst. Registrar