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In The High Court of Judicature for Rajasthan
Jaipur Bench, Jaipur

O R D E R

D.B. Income Tax Appeal No.54/2015

Date : 11/08/2015

Hon'ble Mr. Justice Ajay Rastogi
Hon'ble Mr. Justice Anupinder Singh Grewal

Mr. Anuroop Singhi Adv.
Mr. O.P. Pareek Adv.
Mr. Amitabh Jataw Adv., for appellant.
Mr. Himanshu Sharma Adv., for respondent.

Instant appeal u/s 260A of the Income Tax Act, 1961 ("Act") has been preferred against order of the Income Tax Appellate Tribunal ("Tribunal") dt.05.11.2014 and the controversy confined to the deduction claimed by the assessee respondent of Rs.86,41,387/- u/s 80G of the Act.

The case as set up by the assessee before the Assessing Authority was that he being engaged in the business of trading & export of readymade garments filed return of income for the assessment year 2009-10 declaring total income of Rs.68,77,320/-. However, the Assessing Officer scrutinized the case of the present petitioner u/s 143(3) of the Act and while examining the books allowed the deduction as claimed by the assessee in computation of income. The learned CIT held that the deduction u/s 80G of the Act made in the form of various equipments/items to M/s. Rajasthan Medical Relief Society, SMS Hospital, Jaipur in view of Explanation-5 of Sec.80G no deduction was allowed in respect of any donation unless such donation is a sum of money and since the assessee made donation in the form of equipments and not as a sum of money, such deduction was not

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permissible in law and which came to be challenged by the assessee in appeal before the Ld. Tribunal and after perusal of the records the Ld. Tribunal arrived to a conclusion that the money was paid to the manufacturer of those machines which were installed at the SMS Hospital with the prior consent and such machines were installed to provide medical assistance to the poor people and also observed that if the money would have been paid directly to the SMS Hospital donation u/s 80G was permissible but there was a confirmation in regard to machines being installed and paid by cheque to the manufacturer and machines once installed in SMS Hospital has been counter checked by the revenue, taking note thereof and the facts which came before the Tribunal into consideration allowed the appeal of the assessee & held that he is entitled for deduction u/s 80G of the Act.

After hearing counsel for the parties, we do not find any substantial question of law emerges in the instant appeal for our consideration.

Consequently, the appeal stands dismissed.

(Anupinder Singh Grewal), J. (Ajay Rastogi), J.

VS/

Certificate - All corrections have been incorporated in the judgment/order being emailed/Vijay Singh Shekhawat/PAJW