

HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No.14/2026

The Principal Commissioner Of Income Tax,

----Appellant

Versus

Rashleela Enterprises Pvt. Ltd.

----Respondent

For Appellant(s) : Mr.Siddharth Bapna, Adv. with
Ms.Tanushka Saxena, Adv.

For Respondent(s) :

HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA

HON'BLE MR. JUSTICE BIPIN GUPTA

Order

08/05/2026

1. Heard.

2. The appeal is admitted on the following substantial questions of law:-

"(A) Whether on the facts and circumstances of the case, the Hon'ble ITAT is justified in perversely allowing the claim of assessee u/s 35 (1) (ii) of the Act being donation of Rs.1,00,00,000/- paid to SHG & PH ignoring the fact that M/s.SHGPH was found to be a bogus organization involved in the activity of providing accommodation entries in the guise of donations eligible for claim u/s. 35(1) (ii) of the Act ?

(B) Whether on the facts and circumstances of the case, the Hon'ble ITAT is justified in perversely deleting the on account of commission expenses of Rs. 8,00,000/- paid by the assessee for obtaining the accommodation entry from SHG & PH

ignoring the fact M/s. SHGPH was found to be a bogus organization involved in the activity of providing accommodation entries in the guise of donations eligible for claim u/s. 35(1) (ii) of the Act?"

3. Issue notice to the respondent, returnable within eight weeks.

(BIPIN GUPTA),J

(SANJEEV PRAKASH SHARMA),ACTING CJ

Himanshu Soni/14