

Satya Prakash Dhruv v. ITO

ITA 360/PAT/2026

ITAT / Patna | Order: 04 Aug 2026 | AY 2024-25

01 FACTS OF THE CASE

Salary exemptions and Chapter VI-A deductions, including a political donation claim, had been disallowed. The first appeal was dismissed after the taxpayer failed to respond.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

In paragraph 6 the Tribunal remitted the disputed claims to CIT(A) for fresh examination with a reasonable hearing opportunity. It required cogent supporting documents and cooperation. No deduction was finally allowed on its merits.

03 JUDICIAL DECISION

Partly allowed for statistical purposes - remand to CIT(A)

04 OUTCOME - IN FAVOUR OF

Taxpayer - procedural remand and hearing opportunity; deductions not finally allowed.

05 AKHB REVIEW POINT

Prepare a claim-by-claim evidence file covering exemption eligibility, payments and deduction conditions. Comply promptly in remand proceedings; an opportunity to be heard is not substantive tax relief.

SOURCE & VERIFICATION

User-supplied tribunal order; paragraphs 2-7 reviewed. Subsequent proceedings and independent official-portal authentication not verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

AI-assisted preparation: this document was generated with AI using the identified source and may contain extraction, interpretation or omission errors. It has not been independently approved by a practising professional. Verify every material statement against the complete original order.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment, or a substitute for the full order. Applicability depends on the facts, assessment year, statutory version and jurisdiction. Subsequent appeals, stays, reversals and legislative changes have not been checked unless expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.