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## **Anukesh Sharma Vs ITO**

Court: Income Tax Appellate Tribunal (Delhi Smc Bench)

Date of Decision: Oct. 3, 2019

Acts Referred: Income Tax Act, 1961 â€" Section 69, 143(3), 147, 148, 151

Income-Tax Rules, 1962 â€" Rule 46A

Hon'ble Judges: H. S. Sidhu, J

Bench: Single Bench

Advocate: Vipin Garg, Ekta Vishno

Final Decision: Allowed

**Judgement**