

## **Anukesh Sharma Vs ITO**

**Court:** Income Tax Appellate Tribunal (Delhi Smc Bench)

**Date of Decision:** Oct. 3, 2019

**Acts Referred:** Income Tax Act, 1961 " Section 69, 143(3), 147, 148, 151  
Income-Tax Rules, 1962 " Rule 46A

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

**Bench:** Single Bench

**Advocate:** Vipin Garg, Ekta Vishno

**Final Decision:** Allowed

### **Judgement**