

## Bhup Singh Vs ITO

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

**Date of Decision:** Sept. 26, 2019

**Acts Referred:** Income Tax Act, 1961 " Section 54B, 143(3), 147

**Hon'ble Judges:** H. S. Sidhu, J; Anadee Nath Misshra (AM)

**Bench:** Division Bench

**Advocate:** Sanjay Parashar, Sanjay Kapoor

**Final Decision:** Partly Allowed

### Judgement