
Microsoft India (R&D) Pvt. Ltd. Vs DCIT

Income Tax Appeal No. 1479/DEL/2016, 507/DEL/2017

Court: Income Tax Appellate Tribunal (Delhi E Bench)

Date of Decision: June 14, 2021

Acts Referred:

Income Tax Act, 1961 – Section 40A(2), 56, 56(2)(ii), 56(2)(iii), 57, 57(iii), 254# Indian Income Tax Act, 1922 – Section 9, 12, 12(3), 12(4)

Hon'ble Judges: N.K. Billaiya, (AM); Kuldip Singh, J

Bench: Division Bench

Advocate: Nageshwar Rao, Sherry Goyal, Surendar Pal

Judgement