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Date: 26/10/2025

Bela Juneja Vs ACIT

Income Tax Appeal No. 393/DEL/2021

Court: Income Tax Appellate Tribunal (Delhi A Bench)

Date of Decision: Feb. 28, 2022

Acts Referred:

Constitution Of India, 1950 â€" Article 14#Income Tax Act, 1961 â€" Section 271(1)(c), 274,

274(1)

Hon'ble Judges: G. S. Pannu, P; Challa Nagendra Prasad, J

Bench: Division Bench

Advocate: Manpreet Singh Kapoor, Kirti Sankratyayan

Final Decision: Allowed

Judgement