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Date: 27/10/2025

## **DFMS Facility Private Limited. Vs ITO**

## Income Tax Appeal No. 1799/DEL/2021

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

Date of Decision: April 28, 2022

**Acts Referred:** 

Income Tax Act, 1961 â€" Section 2(24)(x), 28, 36, 36(1)(va), 43B, 139(1), 143(1), 143(1)(a)(iv),

154

Hon'ble Judges: Challa Nagendra Prasad, J

Bench: Single Bench

Advocate: Sonali Shah, Om Prakash

Final Decision: Allowed

**Judgement**