

**(2022) 11 ITAT CK 0027**

**Income Tax Appellate Tribunal (Delhi B Bench)**

**Case No:** Income Tax Appeal No. 1124/DEL/2020

Hexa Securities & Finance  
Company Ltd.

APPELLANT

Vs

DCIT

RESPONDENT

---

**Date of Decision:** Nov. 10, 2022

**Acts Referred:**

- Income Tax Act, 1961 - Section 14A

**Hon'ble Judges:** Shamim Yahya, (AM); Yogesh Kumar US, J

**Bench:** Division Bench

**Advocate:** Anil Jain, Rajendra Jha

**Final Decision:** Allowed

---

**Judgement**