

(2022) 12 ITAT CK 0015

Income Tax Appellate Tribunal (Delhi A Bench)

Case No: Income Tax Appeal No. 5555/DEL/2018

M/S. Gwalior Bypass
Project Ltd.

APPELLANT

Vs

DCIT

RESPONDENT

Date of Decision: Dec. 2, 2022

Acts Referred:

- Income Tax Act, 1961 - Section 32(1), 32(1)(ii), 143(3)
- Indian Easements Act, 1882 - Section 52

Hon'ble Judges: Anil Chaturvedi, (AM); Astha Chandra, J

Bench: Division Bench

Advocate: Chinu Bhasin, Ranu Mukherjee, Abhishek Kumar

Final Decision: Allowed

Judgement