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## (2023) 01 ITAT CK 0057

## **Income Tax Appellate Tribunal (Delhi E Bench)**

Case No: Income Tax Appeal No. 2485, 2486/DEL/2019

Monnet Ispat And

APPELLANT

**Energy Limited** 

Vs

Assistant

Commissioner Of RESPONDENT

Income Tax

Date of Decision: Jan. 25, 2023

## **Acts Referred:**

• Income Tax Act, 1961 - Section 132, 143(3), 153A

• Insolvency and Bankruptcy Code, 2016 - Section 14, 30(2), 53, 238

Hon'ble Judges: Saktijit Dey, J; Anadee Nath Misshra, (AM)

Bench: Division Bench

Advocate: V.K. Jain, Sarita Kumari

Final Decision: Allowed

**Judgement**