

(2023) 02 ITAT CK 0126

Income Tax Appellate Tribunal (Delhi D Bench)

Case No: Income Tax Appeal No. 2370/DEL/2022

M/S. Technip Energies
Italy S.P.A

APPELLANT

Vs

DCIT

RESPONDENT

Date of Decision: Feb. 28, 2023

Acts Referred:

Income Tax Rules, 1962 " Rule 10, 10(i), 10(ii)#Income Tax Act, 1961 " Section 40A(2)(b), 40A(2), 44AA, 44AB, 44BBB, 44BBB(1), 44BBB(2), 92, 92BA, 92F(ii), 143(3), 144C, 144C(8), 144C(10), 144C(13), 234D

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Hon'ble Judges: G.S. Pannu, P; Saktijit Dey, J

Bench: Division Bench

Advocate: Ajay Vohra, Anshul Sachhar, Gangadhar Panda

Final Decision: Allowed

Judgement