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## **Living Media India Ltd Vs ACIT**

Court: Income Tax Appellate Tribunal (Delhi E Bench)

Date of Decision: March 31, 2023

**Acts Referred:** Income Tax Rules, 1962 â€" Rule 8D, 8D(2)(i), 8D(2)(ii), 8D(2)(iii) Income Tax Act, 1961 â€" Section 14A, 43B, 43B(1), 43B(F), 115JB, 143(3), 144C

Hon'ble Judges: ANIL CHATURVEDI, (AM); N.K. CHOUDHRY, J

Bench: Division Bench

Advocate: Madhur Aggarwal, Uma Shankar, Arvind Bansal

Final Decision: Partly Allowed

**Judgement**