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Date: 24/08/2025

M/S Delta Colonizers Ltd Vs DCIT

Court: Income Tax Appellate Tribunal (Delhi B Bench)

Date of Decision: May 31, 2023

Acts Referred: Income Tax Rules, 1962 â€" Rule 8D Income Tax Act, 1961 â€" Section 24, 24(a), 143(3)

Hon'ble Judges: Chandra Mohan GARG, J; Pradip Kumar Kedia, (AM)

Bench: Division Bench

Advocate: Gaurav Jain, Sudarshan Roy, Pankaj Khanna

Final Decision: Partly Allowed

Judgement