

**(2023) 11 ITAT CK 0041**

**Income Tax Appellate Tribunal (Delhi D Bench)**

**Case No:** Income Tax Appeal No. 373/DEL/2021

M/S. Six Continents Hotels INC.

APPELLANT

Vs

ACIT

RESPONDENT

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**Date of Decision:** Nov. 17, 2023

**Acts Referred:**

- Income Tax Act, 1961 - Section 119, 131, 133, 153A

**Hon'ble Judges:** Saktijit Dey, (VP); Dr. B.R.R. Kumar, (AM)

**Bench:** Division Bench

**Advocate:** S.K Aggarwal, Ajit Jain, Piyush Gupta, Vijay B. Vasanta

**Final Decision:** Allowed

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**Judgement**