
(2024) 01 ITAT CK 0110

Income Tax Appellate Tribunal (Delhi H Bench)

Case No: Income Tax Appeal No. 1928, 1929/DEL/2020, 145, 146 /DEL /2021

M/S. RSWM Ltd

APPELLANT

Vs

DCIT,

RESPONDENT

Date of Decision: Jan. 31, 2024

Acts Referred:

Income Tax Rules, 1962 " Rule 8D, 8D(2)(ii), 8D(2)(iii)#Income Tax Act, 1961 " Section 14A, 14A(2), 14A(3), 37(1), 40(a)(ii), 40(a)(iii), 69, 115JB, 132, 132(4), 139(1), 153A

Citation: (2024) 01 ITAT CK 0110

Hon'ble Judges: Dr. B. R. R. Kumar, (AM); Yogesh Kumar U.S., J

Bench: Division Bench

Advocate: S. S. Naagar, Sapna Bhatia

Final Decision: Dismissed/Partly Allowed

Judgement