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**(2024) 02 ITAT CK 0021**

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

**Case No:** Income Tax Appeal No. 2855/DEL/2023

Expeditors International  
Of Washington Inc

APPELLANT

Vs

ACIT

RESPONDENT

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**Date of Decision:** Feb. 9, 2024

**Acts Referred:**

- Income Tax Act, 1961 - Section 9(1)(vi), 9(1)(vii), 40(a)(i), 143(3), 144C(13), 234A, 234B, 270A

**Hon'ble Judges:** N.K. Billaiya, (AM); Astha Chandra, J

**Bench:** Division Bench

**Advocate:** Deepak Chopra, Rohan Khare, Priyam Bhatnagar, Vizay B. Vasanta

**Final Decision:** Allowed

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**Judgement**