

(2024) 02 ITAT CK 0022

Income Tax Appellate Tribunal (Delhi D Bench)

Case No: Income Tax Appeal No. 2373, 2374/DEL/2023

ACIT Int. Taxation

APPELLANT

Vs

Mcdermott International
Management

RESPONDENT

Date of Decision: Feb. 9, 2024

Acts Referred:

- Income Tax Act, 1961 - Section 30, 44B, 44BB, 44BB(1), 44BB(2), 44BB(2)(a), 44BB(2)(b), 80HHC, 80HHC(3), 143(3), 144C(3), 194I, 194J

Hon'ble Judges: DR. B.R.R. Kumar, (AM); Astha Chandra, J

Bench: Division Bench

Advocate: Amit Arora, Vishal Misra, Vizay B. Vasanta

Final Decision: Dismissed

Judgement