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Date: 24/08/2025

Laxmi Aggarwal Vs ITO

Court: Income Tax Appellate Tribunal (Delhi SMC Bench)

Date of Decision: Feb. 12, 2024

Acts Referred: Income Tax Act, 1961 â€" Section 69A, 115BBE

Hon'ble Judges: Shamim Yahya, (AM)

Bench: Single Bench

Advocate: Vijay Singhal, Om Prakash

Final Decision: Allowed

Judgement