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**(2024) 02 ITAT CK 0031**

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

**Case No:** Income Tax Appeal No. 3341/DEL/2023

Laxmi Aggarwal

APPELLANT

Vs

ITO

RESPONDENT

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**Date of Decision:** Feb. 12, 2024

**Acts Referred:**

- Income Tax Act, 1961 - Section 69A, 115BBE

**Hon'ble Judges:** Shamim Yahya, (AM)

**Bench:** Single Bench

**Advocate:** Vijay Singhal, Om Prakash

**Final Decision:** Allowed

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**Judgement**