

(2024) 04 ITAT CK 0014

Income Tax Appellate Tribunal (Delhi A Bench)

Case No: Income Tax Appeal No. 328/DEL/2021

ACIT

APPELLANT

Vs

Ashish Gupta

RESPONDENT

Date of Decision: April 2, 2024

Acts Referred:

- Income Tax Rules, 1962 - Rule 8D, 8D(1)
- Income Tax Act, 1961 - Section 14A(2), 115UB, 164(1), 166

Hon'ble Judges: C. N. Prasad, J; Dr. B. R. R. Kumar, (AM)

Bench: Division Bench

Advocate: Rohit Agarwal, Kanv Bali

Final Decision: Dismissed

Judgement