

**(2024) 04 ITAT CK 0021**

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

**Case No:** Income Tax Appeal No. 201/DEL/2019

AM Infrastructure Private  
Limited

APPELLANT

Vs

ACIT

RESPONDENT

---

**Date of Decision:** April 1, 2024

**Hon'ble Judges:** Saktijit Dey, (VP); N.K. Billaiya, (AM)

**Bench:** Division Bench

**Advocate:** Kanv Bali

**Final Decision:** Allowed

---

**Judgement**