

## **HCL Technologies Malaysia SDN BHD (Formerly Known As HCL Axon Malaysia SDN BHD) Vs ACIT**

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

**Date of Decision:** March 29, 2024

**Acts Referred:** Income Tax Act, 1961 " Section 9(1)(vii), 9(1)(vii)(b), 133A, 144C(5), 144C(10), 147, 148, 194I, 254(2)

**Hon'ble Judges:** G.S. Pannu, (VP); Anubhav Sharma, J

**Bench:** Division Bench

**Advocate:** Ajay Vohra, Neeraj Jain, Aditya Vohra, Arpit Goyal, Vizay B. Vasanta

**Final Decision:** Allowed

### **Judgement**