

(2024) 05 ITAT CK 0028

Income Tax Appellate Tribunal (Delhi C Bench)

Case No: Income Tax Appeal No. 95/DEL/2024

Interglobe Technology Quotient
Private Limited

APPELLANT

Vs

ACIT

RESPONDENT

Date of Decision: May 28, 2024

Acts Referred:

- Income Tax Rules, 1962 - Rule 37BA, 37BA(3), 37BA(3)(ii)
- Income Tax Act, 1961 - Section 30, 36, 37(1), 80G, 80G(2)(iihk), 80G(2)(iihl), 139(1), 143(3), 144B, 199, 199(3), 234A, 234B, 234C, 250, 251(2)
- Companies Act, 2013 - Section 135, 135(5)

Hon'ble Judges: M. Balaganesh, (AM); Anubhav Sharma, J

Bench: Division Bench

Advocate: Rohit Jain, Somya Jain, Sandeep Kr. Mishra

Final Decision: Allowed

Judgement