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## (2024) 05 ITAT CK 0034

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

Case No: Income Tax Appeal No. 3034/DEL/2023

Dhoom Singh Sharma APPELLANT

Vs

ITO RESPONDENT

Date of Decision: May 28, 2024

**Acts Referred:** 

• Income Tax Act, 1961 - Section 143(3), 147, 148

Hon'ble Judges: S. Rifaur Rahman, (AM); Yogesh Kumar U.S., J

**Bench:** Division Bench

Advocate: Ved Jain, Om Prakash

Final Decision: Allowed

**Judgement**