

## Income Tax Officer Vs Delta Foods Pvt. Ltd.

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

**Date of Decision:** May 30, 2024

**Acts Referred:** Income Tax Rules, 1962 â€” Rule 8D  
Income Tax Act, 1961 â€” Section 14A, 37, 68, 133(6)

**Hon'ble Judges:** Kul Bharat, J; Dr. B. R. R. Kumar, (AM)

**Bench:** Division Bench

**Advocate:** Lalita Krishnamurthy, Vivek Kr. Upadhyay

**Final Decision:** Dismissed

### Judgement