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Date: 24/08/2025

Narayan Vs ITO

Court: Income Tax Appellate Tribunal (Delhi E Bench)

Date of Decision: June 3, 2024

Acts Referred: Income Tax Act, 1961 â€" Section 2(14), 2(14)(iii)(b), 54, 54F, 147, 148

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

Bench: Division Bench

Advocate: Yogesh Yadav, Anshul

Final Decision: Allowed

Judgement