

**(2024) 06 ITAT CK 0010**

**Income Tax Appellate Tribunal (Delhi H Bench)**

**Case No:** Income Tax Appeal No. 8542/DEL/2019

ACIT

APPELLANT

Vs

Usha Breco Ltd

RESPONDENT

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**Date of Decision:** June 4, 2024

**Acts Referred:**

- Income Tax Rules, 1962 - Rule 46A
- Income Tax Act, 1961 - Section 40A(7), 68, 127, 133(6), 143(3)

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

**Bench:** Division Bench

**Advocate:** Sangeeta Singh, Priyanka Jain, Sapna Bhatia

**Final Decision:** Dismissed

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**Judgement**