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(2024) 06 ITAT CK 0102

Income Tax Appellate Tribunal (Delhi B Bench)

Case No: Income Tax Appeal No.6167/DEL/2018

ACIT, Central circle-17,

New Delhi

APPELLANT

Vs

M/s Diamond Trade

Company Ltd.

RESPONDENT

Date of Decision: June 28, 2024

Acts Referred:

Income Tax Act, 1961 - Section 08, 68, 143(3)

• Income Tax Rules, 1962 - Rule 46A

Citation: (2024) 06 ITAT CK 0102

Hon'ble Judges: GS Pannu, Vice President; Anubhav Sharma, Member (J)

Bench: Division Bench

Advocate: Nirbhay Mehta, Anup Mehta, B.K. Singh

Final Decision: Dismissed

Judgement