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Date: 31/10/2025

(2024) 06 ITAT CK 0104

Income Tax Appellate Tribunal (Delhi D Bench)

Case No: Income Tax Appeal No.1667/Del/2022

Amit Laroya APPELLANT

Vs

ACIT, Circle-2(2)(1),

New Delhi RESPONDENT

Date of Decision: June 28, 2024

Acts Referred:

Income Tax Act, 1961 â€" Section 9(i)(ii), 234D, 143(3), 144C(5), 144C(13), 192, 270A

Citation: (2024) 06 ITAT CK 0104

Hon'ble Judges: Yogesh Kumar U.S., Member (J); Dr. B.R.R. Kumar, Member (A)

Bench: Division Bench

Advocate: Vishal Kalra, Kashish Gupta, Vizay B. Vasanta

Final Decision: Allowed

Judgement