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(2025) 01 ITAT CK 0006

Income Tax Appellate Tribunal (Delhi SMC Bench)

Case No: Income Tax Appeal No.3909/Del/2024

Dilbag Singh **APPELLANT**

۷s

Income Tax Officer, Rohtak,

RESPONDENT Haryana

Date of Decision: Jan. 2, 2025

Acts Referred:

• Income Tax Act, 1961 - Section 10, 10(37), 45(5), 45(5)(b), 56, 56(1)(a), 56(2)(viii), 57, 57(iv), 119, 142(1), 143(1)(a), 143(2), 143(3), 143(3A), 143(3B), 145, 145A, 145A(b), 263

• Land Acquisition Act of 1894 - Section 28, 34

Hon'ble Judges: Satbeer Singh Godara, Member (J)

Bench: Single Bench

Advocate: Sanjay Kumar

Final Decision: Allowed

Judgement