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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

% **Decision delivered on: 05.09.2023**

+ **ITA 504/2023**

PR. COMMISSIONER OF INCOME TAX ..... Appellant  
Through: Mr Sanjeev Menon, Standing  
Counsel.

versus

C J INTERNATIONAL HOTELS LTD. .... Respondent  
Through: Mr Mayank Nagi, Adv.

+ **ITA 505/2023**

PRINCIPAL COMMISSIONER OF INCOME TAX ..... Appellant  
Through: Mr Sanjeev Menon, Standing  
Counsel.

versus

CJ INTERNATIONAL HOTELS LTD. .... Respondent  
Through: Mr Mayank Nagi, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

**[Physical Hearing/Hybrid Hearing (as per request)]**

**RAJIV SHAKDHER, J. (ORAL):**

**CM APPL. 45856/2023 in ITA No. 504/2023 [Application filed on behalf  
of the appellant/revenue seeking condonation of delay of 439 days in re-  
filing the appeal].**

**CM APPL. 45857/2023 in ITA No. 505/2023 [Application filed on behalf  
of the appellant/revenue seeking condonation of delay of 439 days in re-**



*filing the appeal].*

1. These are the applications moved on behalf of the appellant/revenue, seeking condonation of delay in re-filing the above-captioned appeals.
2. According to the appellant/revenue, there is a delay of 439 days in re-filing each of the above-captioned appeals.
3. Mr Mayank Nagi, who appears on behalf of the respondent/assessee, says that he would not have any objection if the prayers made in the above-captioned applications are allowed.
- 3.1 It is ordered accordingly.
4. Accordingly, the delay is condoned in the above-captioned appeals.
5. The applications are disposed of, in the aforesaid terms.

**ITA 504/2023 & ITA 505/2023**

6. It is not disputed by Mr Sanjeev Menon, learned standing counsel, who appears on behalf of appellant/revenue, that the issue raised in the above-captioned appeals stands covered by the decision dated 18.11.2010, concerning the respondent/assessee rendered in a bunch of appeals including *Commissioner of Income Tax, Circle 3(1), New Delhi vs. M/s. C.J . International Hotels Ltd*, 2010:DHC:5567-DB.
7. The above-captioned appeals concern Assessment Years (AYs) 2013-14 [ITA No. 504/2023] & AY 2014-15 [ITA No. 505/2023].
8. These appeals assail a common order dated 26.08.2020, passed by the Income Tax Appellate Tribunal [in short, “Tribunal”].
9. The Assessing Officer has made an addition amounting to Rs. 6,96,49,798/-, in each of the above-captioned AY, by categorizing the same as income derived from house property abutting the subject hotel.
10. In the earlier years this view has not found favour with this court.



11. Therefore, according to us, no substantial question of law arises for consideration by this Court.
12. We may note that the appellant/revenue has preferred a Special Leave Petition (SLP) against the aforementioned decision of the coordinate bench of this Court.
13. We are informed that the said SLP is pending consideration.
14. It is made clear that if the appellant/revenue are to succeed in the said SLP, parties will abide by the decision rendered by the Supreme Court in these appeals as well.
15. Accordingly, the above-captioned appeals are closed.
16. Parties will act based on the digitally signed copy of the order.

**RAJIV SHAKDHER  
JUDGE**

**GIRISH KATHPALIA  
JUDGE**

**SEPTEMBER 5, 2023/R.Y**

*Click here to check corrigendum, if any*