



\$~Advance 7 to 10

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

+ **ITA 176/2020 & CM Appl. 8929/2020**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION) – 3 .....Appellant

versus

M/S SHERATON INTERNATIONAL LLC .....Respondent

+ **ITA 177/2020 & CM Appl. 8933/2020**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)- 3 .....Appellant

versus

M/S SHERATON INTERNATIONAL LLC .....Respondent

+ **ITA 178/2020 & CM Appl. 8935/2020**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION) – 3 .....Appellant

versus

M/S SHERATON INTERNATIONAL LLC .....Respondent

+ **ITA 202/2020 & CM Appl. 10111/2020**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)- 3 .....Appellant

versus

*ITA 176/2020 & conn.*

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M/S SHERATON INTERNATIONAL LLCN

.....Respondent

Counsel for the Appellant: Mr. Zoheb Hossain, Standing counsel.

Counsel for the respondent: Mr. Divyanshu Agrawal &  
Mr. Shailesh Kumar, Advocates.

**CORAM:**

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

**HON'BLE MR. JUSTICE TALWANT SINGH**


**ORDER**

**05.03.2021**

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[Court hearing convened via video-conferencing on account of COVID-19]

1. These are appeals filed by the revenue. Mr. Zoheb Hossain, who appears on behalf of the revenue, says that the questions of law, raised by the revenue, in the captioned appeals, are covered by the judgement of the Division Bench of this Court in the matter of *Directorate of Income tax vs. Sheratan International Inc*, 2009 SCC Online Del. 4231.
2. In view of this situation obtaining, these appeals are disposed of in terms of the aforementioned judgement. Pending application(s), if any, shall stand closed.

  
RAJIV SHAKDHER, J

  
TALWANT SINGH, J

MARCH 5, 2021/nk

[Click here to check corrigendum, if any](#)