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

+ **ITA 170/2023**

PR. COMMISSIONER OF INCOME TAX
(CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr Standing
Counsel.

versus

M/S BHARAT HOTELS LIMITED

..... Respondent

Through: Ms Ananya Kapoor, Adv.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MS. JUSTICE TARA VITASTA GANJU

ORDER

22.03.2023

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

**CM Appl.13594/2023 [Application filed on behalf of the appellant seeking
condonation of delay of 250 days in re-filing the appeal]**

1. This is an application filed on behalf of the appellant seeking condonation of delay in re-filing the appeal.
2. According to the appellant/revenue, there is a delay of 250 days.
3. Ms Ananya Kapoor, who appears on behalf of the non-applicant/revenue, does not oppose the prayer made in the application.
4. Delay is, accordingly, condoned. The application is disposed of.

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5. This appeal concerns Assessment Year (AY) 2013-14.

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6. The Tribunal, *via*, the impugned order dated 25.10.2021 passed by the Income Tax Appellate Tribunal [in short, “Tribunal”] has sustained the deletion of disallowance made under Section 14A of the Income Tax Act, 1961 [in short, “Act”]. The amount which had been disallowed by the Assessing Officer (AO) was quantified at Rs.7,24,23,249/-.

7. It is not disputed by Mr Sanjay Kumar, learned senior standing counsel, who appears on behalf of the appellant/revenue, that in the respondent/assessee’s own case concerning AYs 2009-10 and 2010-11, the appeals preferred by the appellant/revenue were dismissed.

7.1 In this context, our attention has been drawn to the order dated 11.08.2015 passed in ITA nos.535/2015 & 536/2015.

7.2 Furthermore, several coordinate benches have taken the same view. The details of these orders are set forth hereafter:

- (i) Judgment dated 05.12.2022 rendered in ITA No.505/2022, titled ***Pr. Commissioner of Income Tax, Delhi – 4 vs. M/s MMTC Ltd.***
- (ii) Judgment dated 20.07.2022 rendered in ITA No.204/2022, titled ***Pr. Commissioner of Income Tax (Central)-2 vs. M/s Era Infrastructure (India) Ltd.***
- (iii) ***Principal Commissioner of Income-tax vs. Delhi International Airport (P.) Ltd.*** (2022) 144 taxmann.com 80 (Delhi)
- (iv) Judgment dated 11.08.2015 rendered in ITA Nos.535/2022 & 536/2015, titled ***Pr. CIT vs. Bharat Hotels Ltd.***



8. Having regard to the aforesaid, in our view, no substantial question of law arises for our consideration. The appeal is, accordingly, closed.

RAJIV SHAKDHER, J

TARA VITASTA GANJU, J

MARCH 22, 2023/pmc

Click here to check corrigendum, if any

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