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

+ **ITA 293/2023**

THE PR. COMMISSIONER OF INCOME TAX-15..... Appellant

Through: Mr Ruchir Bhatia, Sr Standing
Counsel with Mr Pratyaksh Gupta,
Advocate.

versus

SACHDEVA HOSPITALITY Respondent

Through: Mr Anshul Mittal, Advocate.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

22.05.2023

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

CM Appl.27007/2023

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, the period of delay involved is 300 days.
3. Issue notice.
- 3.1 Mr Anshul Mittal accepts notice on behalf of the non-applicant/respondent.
4. Reply will be filed within the next four weeks.
5. List the application on 08.09.2023.

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6. This appeal concerns Assessment Year (AY) 2012-13.
7. The appellant/revenue seeks to assail the decision of the Income Tax Appellate Tribunal [in short, “Tribunal”] dated 21.02.2020.
8. Mr Ruchir Bhatia, who appears on behalf of the appellant/revenue, says that the only question which arises for our consideration is: whether the respondent/assessee was entitled to deduction under Section 80ID of the Income Tax Act, 1961 [in short, “Act”]?
9. The record shows, that the Assessing Officer (AO) has disallowed the deduction, and consequently, an addition of Rs.2,19,94,922/- has been made in the income of the respondent/assessee.
10. The record also shows, that the respondent/assessee had entered into a Management Agreement [in short, “M.A.”] with an entity going by the name Peppermint Hotels India (P) Ltd. [in short, “PHPL”].
11. As per the M.A., PHPL was to attain minimum gross operative profit amounting to Rs.41,00,000/- per month, and anything below the said amount i.e., the shortfall was to be reimbursed by it.
12. It is Mr Bhatia’s contention, that the income received by the respondent/assessee was in taxable under head income from house property.
13. We may note, that the Tribunal, in its decision dated 21.02.2020 has relied upon the judgment rendered by it in *Jai Mahal Hotel (P.) Ltd Vs ACIT 65 ITD 362 (Delhi)*.
14. Mr Bhatia will inform the Court, as to whether the matter was carried further in appeal.
15. Issue notice.

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- 15.1 Mr Anshul Mittal accepts notice on behalf of the respondent/revenue.
16. List the matter on 08.09.2023.
17. Counsel for the parties will file their written submissions, not exceeding three pages each, at least one week before the next date of hearing.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

MAY 22, 2023/pmc

Click here to check corrigendum, if any

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