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\* **IN THE HIGH COURT OF DELHI AT NEW DELHI**  
+ ITA 35/2024, CM No.2316/2024

PR COMMISSIONER OF INCOME

TAX CENTRAL II

..... Appellant

Through: Mr. Zoheb Hossain, Sr.  
Standing Counsel and Mr.  
Sanjeev Menon, Jr. Standing  
Counsel

versus

M/S GAURSONS REALTY PVT LTD ..... Respondent

Through: Mr. S. Krishnan, Adv.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE PURUSHAINDR KUMAR**

**KAURAV**

**ORDER**

**15.01.2024**

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1. Upon a reading of the order passed by Income Tax Appellate Tribunal [“**Tribunal**”] and on hearing learned counsels for parties, we note that questions (a) to (i) as proposed in the instant appeal and the issues arising therefrom appear to be settled in light of the view taken by the Tribunal for Assessment Year 2014-15 and which decision has since been upheld even by this Court in terms of its judgment dated 13 February 2020 passed in ITA 1159/2018.

2. Insofar as proposed questions (j) and (k) are concerned, the appellants would contend that while holding against the Revenue in this regard, the Tribunal has followed the decision rendered by this Court in **Commissioner of Income Tax vs. Aimil Ltd.** [(2010) 321 ITR 508 and which came to be subsequently overruled by the Supreme Court in **Checkmate Services Pvt. Ltd. vs. Commissioner of Income Tax-1** [2022 SCC OnLine SC 1423].



3. In view of the aforesaid, we issue notice on the instant appeal to the limited extent of questions (j) and (k). The respondents may place a brief note/reply, if so chosen and advised, within a period of four weeks from today.
4. Let the appeal be called again on 05.04.2024.

**YASHWANT VARMA, J.**

**PURUSHAINDRA KUMAR KAURAV, J.**

**JANUARY 15, 2024/neha/rsk**