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

% **Decision delivered on: 20.11.2023**

+ **ITA 633/2023 & CM APPL. 59556/2023**

COMMISSIONER OF INCOME TAX (INTERNATIONAL  
TAXATION)-3

..... Appellant

Through: Mr Ruchir Bhatia, Sr. Standing  
Counsel with Ms Deeksha Gupta,  
Adv.

versus

WESTIN HOTEL MANAGEMENT LP

..... Respondent

Through: Mr Divyanshu Agrawal with Ms  
Pooja Mittal and Mr Vaibhav Niti,  
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):**

1. This appeal concerns Assessment Year (AY) 2014-15.
2. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 30.07.2021 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
3. Mr Bhatia does not dispute the fact that the issue raised in the instant appeal stands covered by the judgment of the coordinate bench rendered in *Director of Income Tax v. Sheraton International Inc* (2009) 178 taxman 84 (Del).



4. Given the aforesaid circumstances, according to us, no substantial question of law arises for our consideration.

4.1 Accordingly, the appeal is closed.

5. Pending application shall also stand closed.

6. In view of the fact that the appellant/revenue has preferred an appeal *qua* the judgment rendered by the court in *Sheraton International Inc*, it is made clear that if the appellant/revenue were to succeed in the said matter, parties will abide by the final decision rendered by the Supreme Court.

**RAJIV SHAKDHER**  
(JUDGE)

**GIRISH KATHPALIA**  
(JUDGE)

**NOVEMBER 20, 2023/RV**

*Click here to check corrigendum, if any*