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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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\+ **ITA No. 264/2010**

COMMISSIONER OF INCOME TAX ..... Appellant
Through: Mr. Sanjay Kumar & Mr. Rahul Chaudhary, Stnading Counsel for the Revenue

versus

DLF LTD ..... Respondent
Through: Mr. Ajay Vohra, Senior Advocate with Ms. Kavita Jha &, Ms. Roopali Gupta, Advocates

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R
% **05.09.2017**

1. This is an appeal by the Revenue against an order dated 9th April 2009 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.93/Del/2008 for the Assessment Year ('AY') 2004-2005.

2. While admitting this appeal on 30th November 2011, the Court framed the following question of law for consideration:

> "Whether the Income Tax Appellate Tribunal was correct in law and on facts in confirming the order of the Commissioner of Income Tax (Appeals) wherein the Commissioner of Income Tax (Appeals) has held that the income received from the property, not owned by the assessee, would fall under the head "income from house property" and not under "income from other sources."

3. The question urged by the Revenue concerns the income earned by the Assessee from the property, 'DLF Centre', which is owned by it.

4. Having perused the ground raised by the Revenue in this appeal against the findings of the ITAT in the impugned order, the Court is of the view that the question framed for consideration by the order dated 30th November 2011 should be reframed as under:

> "Whether the ITAT was correct in affirming the order of the CIT (A) that the income earned by the Assessee from DLF Centre should be treated as income from house property and not income from other sources?"

5. In view of the order passed by this Court today in ITA No. 407/2009, the aforementioned question is answered in the affirmative, i.e. in favour of the Assessee and against the Revenue.

6. The appeal is accordingly dismissed, but in the circumstances, with no orders as to costs.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 05, 2017
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