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

\+ ITA 908/2017 & CM No.38790/2017

PRINCIPAL COMMISSIONER OF INCOME TAX-2 ..... Appellant

Through: Mr. Zoheb Hossain, Sr. Standing Counsel for Revenue.

versus

C. J. INTERNATIONAL HOTELS LTD. ..... Respondent

Through: Mr. Mayank Nagi with Mr. Tarun Singh & Mr. Vikrant A. Maheshwari, Advs.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% **30.10.2017**

The Revenue argues that the Income Tax Appellate Tribunal (ITAT) fell into error in holding that the property was taxable in the hands of the assessee.

At the outset, it is pointed out that for previous assessment years, having regard to the same factual matrix, this Court by its decision in *Commissioner of Income Tax v. M/s C.J. International Hotels Ltd.* (ITA No. 42/2009 and connected cases, decided on 18.11.2010) had ruled that the assessee was not liable but rather the sub-licensee was liable. The ITAT has merely followed that ruling.

We see no ground to interfere. Accordingly, the appeal is dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 30, 2017
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