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

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\+ **ITA 334/2019**

PR. COMMISSIONER OF INCOME TAX -2, DELHI ..... Appellant

Through: Ms.Vibhooti Malhotra with Mr.Shailendera Singh, Advocates.

versus

M/S. CJ INTERNATIONAL HOTELS LTD. ..... Respondent

Through: Mr Mayank Nagi, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

ORDER

% **06.08.2019**

CM 15153/2019 (delay)

1. For the reasons explained in the application, the delay in re-filing the appeal is condoned and the application is allowed.

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2.The Revenue is in appeal against the order dated 16th May, 2018 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4496.Del./2016 for the Assessment Year ('AY') 2012-13.

3. The issue raised by the Revenue is whether the ITAT erred in deleting the additions made by the Assessing Officer ('AO') as a result of charging the annual letting value of the West Tower under the head 'income from house property'.

4. As noted by the ITAT in the impugned order this court, the above issue

stands decided in favour of the Assessee by this Court for AY 2011-12 in ***M/s CJ International Hotels Ltd. v Pr. Commissioner of Income Tax-2, Delhi (2011) 197 taxman.com 230 (Del)***.

5. It is pointed out by the Revenue that a Special Leave Petition was filed against the said judgment. However, no order staying the operation of the said judgment has been shown to this Court.

6. Following the view already expressed by this Court in the above decision, this appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 06, 2019

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