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

\+ **ITA 739/2019**

PRINCIPAL COMMISSIONER OF INCOME TAX-2, DELHI

..... Appellant

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

versus

C. J. INTERNATIONAL HOTELS LIMITED ..... Respondent

Through: Mr.Mayank Nagi, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **09.08.2019**

C.M.No.35793/2019 (Exemption)

1. Allowed, subject to all just exceptions.

C.M. No.35794/2019 (delay)

2. For the reasons explained in the application, the delay of 05 days in filing the appeal is condoned and the application is allowed.

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3.The Revenue is in appeal against the order dated 18th February, 2019 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.4036/DEL/2016 for the Assessment Year ('AY') 2011-12.

4. 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'.

5. As noted by the ITAT in the impugned order of this court, the above issue stands decided in favour of the Assessee by this Court for AY 2001-02 in ***M/s CJ International Hotels Ltd. v Pr. Commissioner of Income Tax-2, Delhi (2011) 197 taxman.com 230 (Del)***.

6. 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.

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

S. MURALIDHAR, J.

TALWANT SINGH, J.

AUGUST 09, 2019
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