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

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**Date of Decision: 12.05.2023**

+ **ITA 272/2023 & CM Nos.24777-78/2023**

PR. COMMISSIONER OF INCOME  
TAX (CENTRAL)-2

..... Appellant

Through: Mr Sanjay Kumar, Sr Standing  
Counsel.

versus

M/S BHARAT HOTELS LTD.

..... Respondent

Through: Ms Ananya Kapoor, Mr Salil Kapoor  
and Mr Sumit Lalchandani, Advts.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MR. JUSTICE GIRISH KATHPALIA**

[Physical Hearing/Hybrid Hearing (as per request)]

**RAJIV SHAKDHER, J. (Oral):**

**CM No.24778/2023***[Application filed on behalf of the appellant seeking  
condonation of delay of 60 days in re-filing the appeal]*

1. This is an application moved on behalf of the appellant/revenue seeking condonation of delay in re-filing the appeal.

1.1 According to the appellant/revenue, there is a delay of 60 days.

2. Ms Ananya Kapoor, who appears on behalf of the respondent/assessee, says that she does not oppose the prayer made in the application.



3. Accordingly, the delay is condoned.
4. The application is disposed of, in the aforesaid terms.

**CM No.24777/2023**

5. Allowed, subject to just exceptions.

**ITA 272/2023**

6. This appeal concerns Assessment Year (AY) 2017-18.
7. The appellant seeks to assail the order dated 30.08.2022 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
8. The only issue which arises for consideration is: whether the Tribunal was right in deleting the disallowance amounting to Rs.3,24,69,741/- under Section 14A of the Income Tax Act, 1961 [in short, "Act"] given the fact that the respondent/assessee had not earned any exempt income.
9. This issue stands covered by the following decisions:
  - (i) ***Cheminvest Ltd. v. CIT***(2015) 378 ITR 33
  - (ii) ***CIT v. M/s Chettinad Logistics Pvt. Ltd.*** [2017] 80 taxmann.com 221 (Madras)
  - (iii) Judgment dated 03.05.2023 passed in ITA 250/2023 titled ***Principal Commissioner of Income Tax – 4 Delhi v. M/s Modern Info Technology Pvt. Ltd.***
10. Insofar as ***Chettinad Logistics*** is concerned, which included one of us i.e., Rajiv Shakhder, J., the SLP filed against it was dismissed by the Supreme Court *via* order dated 02.07.2018 reported in [2018] 95 taxmann.com 250 (SC).
11. According to us, no substantial question of law arises for our consideration.



12. The appeal is, accordingly, closed.

**RAJIV SHAKDHER, J**

**GIRISH KATHPALIA, J**

**MAY 12, 2023**

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