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

+ **ITA 130/2024 & CM APPL. 10567/2024**

**PR. COMMISSIONER OF INCOME TAX (CENTRAL)-2**

..... Appellant

Through: Mr. Sanjay Kumar, Ms. Esha,  
Ms. Hemlata Rawat, Advs.

versus

**M/S BHARAT HOTELS LTD.** ..... Respondent

Through: Ms. Ananya Kapoor, Mr. Sumit  
Lalchandani, Advs.

**CORAM:**

**HON'BLE MR. JUSTICE YASHWANT VARMA**

**HON'BLE MR. JUSTICE PURUSHAINdra KUMAR**

**KAURAV**

**ORDER**

% **21.02.2024**

Having heard Mr. Kumar and on perusal of the judgment rendered by the Income Tax Appellate Tribunal ["ITAT"], we note that it has principally followed the decision rendered by the Court in **PCIT vs. Era Infrastructure (India) Ltd.** [(2022) SCC OnLine Del 2157]. We consequently find that the appeal raises no substantial question of law. It shall consequently stand dismissed.

Pending application also stands disposed of.

**YASHWANT VARMA, J.**

**PURUSHAINdra KUMAR KAURAV, J.**

**FEBRUARY 21, 2024/neha**