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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
\+ ITA 262/2024
THE COMMISSIONER OF INCOME TAX - INTERNATIONAL TAXATION -3 .....Appellant
Through: Mr. Ruchir Bhatia, SSC with Mr. Anant Mann, JSC; Mr. P. Gupta, JSC and Mr. Abhishek Anand, Advocate.

versus

SIX CONTINENTS HOTELS INC. .....Respondent
Through: Mr. Manuj Sabharwal, Mr. Devvrat Tiwari and Mr. Drona Negi, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIBHU BAKHRU
HON'BLE MR. JUSTICE TEJAS KARIA

O R D E R
% 15.05.2025

1. The Revenue has filed the present appeal under Section 260A of the Income Tax Act, 1961 [**the Act**] impugning an order dated 17.11.2023 passed by the Income Tax Appellate Tribunal [**ITAT**]. The present appeal is confined to the learned ITAT's decision in ITA No. 1459/Del/2022 in respect of Assessment Year [**AY**] 2018-19. The respondent [**Assessee**] had preferred the aforementioned appeal before the ITAT impugning the final assessment order dated 26.04.2022 passed by the Assessing Officer [**AO**] under Section 143(3) read with Section 144C(13) of the Act.

2. The said assessment order was passed pursuant to the directions issued by the Dispute Resolution Panel [**DRP**] on 28.02.2022. One of the grounds urged by the Assessee before the ITAT – which was accepted by

the learned ITAT – is that the directions issued by the DRP did not bear any identification number. The learned ITAT had referred to the Circular No. 19 of 2019 issued by the Central Board of Direct Taxes and held that in view of the said circular, the DRP directions are required to be treated as *non est.* The learned ITAT had also referred to an earlier order dated 18.10.2023 passed in ITA No. 1615 & 1616/Del/2021 and CO No. 151 & 152/Del/2022, whereby the learned ITAT had accepted a similar challenge on the strength of the decision of this Court in ***The Commissioner of Income Tax v. Brandix Mauritius Holdings Ltd.:*** **2023 SCC Online Del 6481**.

3. The hearing in the present appeal was deferred as the Revenue had appealed the decision in the case of ***CIT v. Brandix Mauritius Holdings Ltd.*** (*supra*) before the Supreme Court and this court was informed that the said appeal is pending.

4. The learned counsel appearing for the Assessee submits that the Assessee has a strong case on merits and therefore, is likely to succeed before the learned ITAT on merits as well. He submits, on instructions, that the Assessee does not wish to press the issue regarding order of the DRP not being digitally signed or not bearing any identification number. The Assessee would, thus, invite the learned ITAT to decide on merits. He submits that the Assessee is fully conscious that he would not be able to raise the challenge in regard to the DRP directions not being digitally signed or not bearing any identification number at any stage.

5. In view of the said concession made on behalf of the Assessee, the present appeal is allowed and the Assessee's appeal [**ITA No. 1459/Del/2022 in respect of AY 2018-19**] is restored before the learned ITAT for consideration on merits.

6. The appeal is disposed of in the aforesaid terms.

VIBHU BAKHRU, J

TEJAS KARIA, J

MAY 15, 2025/sms

Click here to check corrigendum, if any