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

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*Date of Decision : 14.11.2025*

+ W.P.(C) 17355/2025

SHANGRI-LA INTERNATIONAL HOTEL MANAGEMENT PTE.  
LTD.

.....Petitioner

Through: Mr. Manuj Sabharwal, Mr. Devvrat  
Tiwari and Mr. Drona Negi, Advs.

versus

COMMISSIONER OF INCOME-TAX (INTERNATIONAL TAX)-  
3, DELHI & ORS.

.....Respondents

Through: Mr. Siddhartha Sinha, SSC.

**CORAM:**

**HON'BLE MR. JUSTICE V. KAMESWAR RAO**

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

**V. KAMESWAR RAO , J. (ORAL)**

**CM APPL. 71407/2025 (Exemption)**

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

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3. This petition has been filed with the following prayers:-

*“a. Issue a writ in the nature of certiorari, mandamus or any other appropriate writ(s), order(s), directions(s) quashing the impugned order dated 26.03.2025 passed by the Respondent No. 1 (Annexure P-1) under s. 264 of the Income-tax Act, 1961 with a direction to allow the*



*application dated 28.04.2023 filed by the Petitioner and to issue further directions for grant of refund along with interest under s. 244A of the Act; and/ or”*

4. The submission of learned counsel for the petitioner is primarily that the petitioner had filed an application on 28.04.2023 for revising the intimation/order dated 28.04.2022. The said order dated 28.04.2022 was issued under Section 143(1) of the Income Tax Act, 1961 (“the Act”) for the assessment year 2021-22. The submission is that though respondent no. 1 has accepted that the revision petition under Section 264 of the Act is maintainable in view of the decision of this Court in ***Vijay Gupta v. CIT [2016] 68 Taxmann.com 131*** and ***EPCOS Electronic Components S.A. v. Union of India, [2019] 107 taxmann.com 227 (Delhi)***, but denied the relief on the ground that ***CIT v. Sheraton International Inc. (2009) 178 Taxmann 84 (Del)*** is pending consideration before the Supreme Court.

5. Thus, the conclusion rendered by respondent no. 1 not giving the benefit of the order passed by this Court in the petitioner’s own case, on the argument that ***Sheraton International Inc. (supra)*** is pending consideration before the Supreme Court is clearly misplaced. In any case, it is his submission that the SLP before the Supreme Court has been closed on the ground of low tax effect.

6. Though, Mr. Siddhartha Sinha is unable to confirm this particular submission made by the counsel for the petitioner, we by taking the submission made by the counsel for the petitioner on record as, concededly the issue stands covered by the judgment in ***Sheraton International Inc. (supra)***, ***CIT v. Sheraton International Inc. [decided by this court on***



***11.05.2023 in ITA 271/2023] and CIT v. Starwood Hotels & Resorts Worldwide Inc., 2022:DHC:004730 and also the Commissioner of Income Tax – International Taxation-3 v. Shangri-LA International Hotel Management Pte Ltd., ITAs 532/2023 & 535/2023 decided on 18.09.2023,*** hold that the result in this petition shall also be the same as was decided by this Court in the assessee's own case and accordingly, the petition is allowed and the order dated 26.03.2025 passed under Section 264 of the Act for the assessment year 2021-22 is set aside. The application filed on 28.04.2023 is allowed. The CIT (Appeals) shall take consequential action, in accordance with law.

7. In view of the above, the petition is disposed of.

**V. KAMESWAR RAO, J**

**VINOD KUMAR, J**

**NOVEMBER 14, 2025/sr**