

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SMT BEENA A. PILLAI, JUDICIAL MEMBER

ITA No. 4036/DEL/2016
[A.Y 2011-12]

The Dy. C.I.T
Circle 6 (1)
New Delhi

Vs.

C.J International Hotels Ltd.
8, Hotel Le Meridian
Windsor Place, Janpath
New Delhi

PAN : AAACC 0174 E

[Appellant]

[Respondent]

Date of Hearing : 14.02.2019
Date of Pronouncement : 18.02.2019

Revenue by : Shri Mithun Shete, Sr. DR

Assessee by : Shri Tarandeep Singh, Adv

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the Revenue is preferred against the order of the
ld. CIT(A) - 2, New Delhi dated 15.03.2016 pertaining to assessment
year 2011-12.

2. The solitary grievance of the Revenue is that the CIT(A) was not justified in deleting the addition made by the Assessing Officer on the issue of income from house property amounting to Rs. 6.96 crores by ignoring the fact that the Annual Letting Value of the property known as West Tower was taxable as income from house property.

3. A perusal of the assessment order shows that this issue is no more res integra, as the Hon'ble High Court of Delhi has decided this issue in A.Y 2001-02 in favour of the assessee company. However, the Assessing Officer observes that since the revenue has not accepted the findings of the Hon'ble High Court and has appealed before the Hon'ble Supreme Court and the SLP admitted, therefore, the issue has not attained finality and accordingly, the Assessing Officer made the impugned addition.

4. In our considered opinion, since the operation of the order of the Hon'ble High Court of Delhi has not been suspended by the Hon'ble Supreme Court, therefore, at the moment we have to follow the decision of the Hon'ble Jurisdictional High Court of Delhi. We find that the first appellate authority has also allowed the appeal of the assessee following the order of the Hon'ble High Court of Delhi. We,

therefore, do not find any reason to interfere with the findings of the CIT(A),

5. In the result, the appeal of the Revenue in ITA No. 4036/DEL/2016 is dismissed.

The order is pronounced in the open court on 18.02.2019.

Sd/-

**[BEENA PILLAI]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 18th February, 2019

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

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