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

+ ITA 253/2026

+ ITA 254/2026

THE COMMISSIONER OF INCOME TAX - INTERNATIONAL
TAXATION -3Appellant

Through: Mr. Ruchir Bhatia, SSC, Mr. Anant
Maan, Mr. P. Gupta, JSCs.

versus

SIX CONTINENTS HOTELS INC.Respondent

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

CORAM:

HON'BLE MR. JUSTICE DINESH MEHTA

HON'BLE MR. JUSTICE VINOD KUMAR

ORDER

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25.03.2026

1. Learned counsel for the respondent at the outset submitted that in the case of very same assessee, the appeal filed by the Department on the very same grounds has been rejected by Coordinate Bench of this Court on 17.04.2025 (Appeal No. 554/2024) and therefore, instant appeal also deserves to be dismissed.
2. Mr. Ruchir Bhatia, learned counsel for the appellant could not dispute the aforesaid fact situation.
3. In view of the above and having gone through the order dated 17.04.2025 passed in ITA 554/2024, we find that the issue involved in the



present appeal is exactly identical to the facts relating to ITA 554/2024.

4. Instant appeals, therefore, fail.

DINESH MEHTA, J

VINOD KUMAR, J

MARCH 25, 2026/ck