Shangri-La International Hotel Management Pte. Ltd. v. Commissioner of Income Tax (International Taxation)-3, Delhi

W.P.(C) 17353/2025

2025:DHC:10028-DB | 2025-11-14

Shangri-La AY 2022–23: section 264 refusal set aside on covered issue; consequential action directed.

Income-tax Act, 1961: sections 143(1), 264, 244A

High Court of Delhi | 2-judge bench (Division Bench) | Justice V. Kameswar Rao | Justice Vinod Kumar

Assessment years: 2022-23

Scope of this order

Assessee: revision relief was granted with lawful consequential action, without a quantified refund or an express payment deadline.

01 FACTS OF THE CASE

The taxpayer sought revision of the 7 November 2022 section 143(1) intimation by application dated 6 November 2023. The 26 March 2025 section 264 order accepted maintainability but denied relief because Sheraton was said to be pending before the Supreme Court. The petition sought consequential refund and interest.

Source: PDF p. 2

02 DISCUSSION BY THE HON'BLE COURT

The Court applied the conceded coverage by Sheraton, Starwood and the taxpayer's own September 2023 decisions. Counsel said the SLP had closed for low tax effect; Revenue's counsel could not confirm that particular submission. The Court took it on record without independently establishing a current Supreme Court status.

Source: PDF p. 3

03 JUDICIAL DECISION

The section 264 order for AY 2022–23 was set aside and the 6 November 2023 application was allowed. The operative text directs CIT (Appeals) to take consequential action in accordance with law; it gives no eight-week deadline.

Source: PDF p. 3

04 OUTCOME / IN WHOSE FAVOUR

Assessee: revision relief was granted with lawful consequential action, without a quantified refund or an express payment deadline.

Source: PDF p. 3

05 EXPERT COMMENTS

Distinguish the prayer from the operative direction — Refund and section 244A interest were requested. The operative order allows the application and directs consequential action; it does not itself calculate the refund, prescribe eight weeks or certify payment.

Preserve the attribution of the SLP statement — Closure for low tax effect was counsel's submission, which Revenue could not confirm. It is not an independently verified current procedural history or a Supreme Court merits affirmance.

Retain the source discrepancies openly — The caption and running headers identify WP(C) 17353/2025, but an internal heading says 17355/2025. The operative authority is printed as CIT (Appeals) despite the section 264 context. These source discrepancies are retained, not silently rewritten.

Source: PDF p. 3

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF — AKHB Repository (20251114_DLHC010895382025.pdf)

3-page official High Court of Delhi order/judgment PDF (20251114_DLHC010895382025.pdf, 47,418 bytes).

Complete source text and every original page visually reviewed; identity and SHA-256 checked. AI-assisted source analysis.

Open cited source rendition

All 3 physical source pages read and visually inspected. SHA-256: 103f41154bd921666bd91ad0b153fc16ef95043aee546ab34ece54a609551f7f.

STATUTORY SCOPE

Section 264 revision of a section 143(1) intimation is the operative issue; section 244A appears in the prayer. The source does not separately analyse treaty Article 12 or sections 9(1)(vi)/(vii).

LATER TREATMENT

Source checked 2026-10-21. Subsequent judicial treatment has not been independently verified.

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

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