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

W.P.(C) 17355/2025

W.P.(C) 17355/2025 (Delhi High Court, decided 14 November 2025) | 2025-11-14

Section 264 application allowed by applying the taxpayer's own precedent; adverse revision order set aside with consequential action directed.

Income-tax Act, 1961: sections 143(1), 264 and 244A (refund-interest prayer)

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

Assessment years: 2021-22

01 FACTS OF THE CASE

For AY 2021-22, the petitioner applied on 28 April 2023 to revise a section 143(1) intimation dated 28 April 2022. Its writ challenged the section 264 order dated 26 March 2025 and sought refund with section 244A interest. Counsel stated that maintainability had been accepted under Vijay Gupta and EPCOS, but relief denied because Sheraton was said to be pending before the Supreme Court.

Source: PDF p.1

02 DISCUSSION BY THE HON'BLE COURT

Petitioner's counsel stated that the Sheraton SLP had closed for low tax effect; Revenue's counsel could not confirm that statement. The Court recorded it and proceeded because coverage was conceded under Sheraton, the 11 May 2023 Sheraton decision, Starwood, and the petitioner's own ITAs 532 and 535/2023 decided on 18 September 2023.

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03 JUDICIAL DECISION

The petition was allowed, the 26 March 2025 section 264 order set aside, and the 28 April 2023 application allowed. The operative text directs CIT (Appeals) to take consequential action in accordance with law.

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04 OUTCOME / IN WHOSE FAVOUR

The taxpayer obtained affirmative revision relief and consequential implementation. The Court did not quantify a refund, prescribe eight weeks for payment, or confirm that any refund was actually issued.

Source: PDF p.3

05 EXPERT COMMENTS

AKHB EXPERT COMMENTS — editorial analysis, distinct from the Court's findings.

The application was allowed, not merely sent for reconsideration — The operative text grants the revision application itself after setting aside the adverse order. The ensuing action is consequential to that relief. Although the challenged order arose under section 264, the judgment expressly names CIT (Appeals) for implementation; that wording should be preserved rather than silently substituted with a different authority.

Separate conceded coverage from the reported SLP status — The Court relied on conceded coverage by the named jurisdictional decisions, including the taxpayer's own case. Closure of the Sheraton SLP was counsel's statement, expressly unconfirmed by Revenue's counsel. This order is therefore not independent evidence of the Supreme Court docket's current status or a fresh analysis of treaty characterisation.

A refund prayer is not a quantified payment direction — Section 244A interest was requested, but the operative relief is consequential action in accordance with law. There is no specified refund amount, calculation or payment deadline. An implementation request should use the actual intimation, revision and tax-credit records without attributing an eight-week mandate or completed refund to this judgment.

Source: PDF p.1

SOURCE & VERIFICATION

High Court of Delhi official judgment PDF — AKHB Repository (20251114_DLHC010895402025.pdf)

3-page official High Court of Delhi order/judgment PDF (20251114_DLHC010895402025.pdf, 47,483 bytes).

All 3 original pages read and visually inspected; all five panels audited.

Open cited source rendition

All three source pages read and visually checked, including the exact operative authority and absence of a payment deadline.

STATUTORY SCOPE

Section 244A appears in the prayer. The operative order directs consequential action in accordance with law without a quantified refund or eight-week deadline. No treaty article or section 9 analysis appears here.

LATER TREATMENT

Source checked 2026-10-21. Subsequent 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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