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

\+ W.P.(C) 2822/2015 & CM 5068/2015

GOODYEAR INDIA LIMITED ..... Petitioner
Through : Ms Kavita Jha with Mr Vivek Bansal

versus

DEPUTY COMMISSIONER OF INCOME TAX & ANR ..... Respondents
Through : Mr Rohit Madan

CORAM:
HON'BLE MR. JUSTICE BADAR DURREZ AHMED
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R
% **20.03.2015**

Issue notice.

Notice is accepted by the learned counsel appearing on behalf of the respondents.

The only issue raised here is with regard to the extension of stay under the proviso to section 254(2A) of the Income-tax Act, 1961. It is clear that, in view of a decision of a Division Bench of this court in ***CIT v. Maruti Suzuki (I) Ltd -*** **W.P.(C) 5086/2013** decided on 21.02.2014, the Income Tax Appellate Tribunal does not have any power to extend the period of stay beyond 365 days from the initial date of grant of stay.

In the appeal pending before the Tribunal (ITA 961/Del/2014) the initial stay was granted on 09.05.2013 and was extended from time to time. The last extension was granted on 14.11.2014 till the disposal of the appeal or a period of 180 days whichever was earlier. We are informed that the appeal was heard and the next date of hearing is 07.04.2015. It is for this reason that an extension of the stay has been sought.

By virtue of the said decision in the ***Maruti Suzuki*** (*supra*) it had been clearly stipulated that while the Tribunal did not have the authority to extend stay beyond the period of 365 days, the High Court had the power to do so in deserving cases. In our view this is one of those cases. Consequently, we extend the stay granted by the Tribunal earlier till the disposal of the appeal by the Tribunal.

The writ petition stands disposed of.

Dasti.

BADAR DURREZ AHMED, J

MARCH 20, 2015 **SANJEEV SACHDEVA, J**
SR