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

+   W.P.(C) 2596/2015

M/S VODAFONE MOBILE SERVICES LTD ..... Petitioner
Through : Mr Sachit Jolly with Mr Rahul Sateeja

versus

DY. COOMMISSIONER OF INCOME-TAX & ANR ..... Respondents
Through : Ms Suruchi Aggarwal

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

<u>O R D E R</u>
% **17.03.2015**

<u>CM 4646/2015</u>

Allowed subject to all just exceptions.

<u>WP(C) 2596/2015 and CM 4645/2015</u>

By way of this writ petition, the petitioner is seeking extension of the stay granted by the Income Tax Appellate Tribunal to the petitioner in Appeal, being ITA No.4227/Del/2013, which is pending before the said Tribunal. The Tribunal had earlier granted stay and had been extending the stay from time to time and the last extension of stay was granted on 24.10.2014 for a period of six months to expire on 20.03.2015.

In ***<u>CIT v. Maruti Suzuki (India) Limited</u>*: 362 ITR 215,** this Court held that the Income Tax Appellate Tribunal cannot extend stay beyond the period of 365 days in view of the proviso to Section 254(2A) of the Income Tax Act, 1961. The said decision, however, held that in appropriate cases, the High Court could grant extension of stay in exercise of its jurisdiction under Article 226 of the Constitution of India. It is in these circumstances that the petitioner has filed this writ petition.

We have heard the learned counsel for the parties. The matter pending before the Income Tax Appellate Tribunal is ready for hearing. The petitioner has had the benefit of stay throughout the pendency of the appeal before the Tribunal and we, therefore, feel that this is a fit case in which this Court ought to extend the stay already granted by the Tribunal.

Consequently, we extend the stay earlier granted by the Tribunal till the disposal of the appeal by the said Tribunal. We hope and expect that the Tribunal shall dispose of the matter at the earliest.

The writ petition stands disposed of.

Dasti.

BADAR DURREZ AHMED, J

SANJEEV SACHDEVA, J

MARCH 17, 2015
SR