

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION**

WRIT PETITION NO. 1277 OF 2016

Asst. Commissioner of Income Tax
Circle 7(1) (1), Mumbai.

... Petitioner

V/s.

M/s. Goldman Sanchs (India) Securities
Private Ltd.

... Respondents

...

Mr. Suresh Kumar a/w Ms. Samiksha Kamani for the petitioner.

Mr. Madhur Agarwal i/b Mint and Confreres for the respondents.

...

**CORAM : M. S. SANKLECHA &
A. K. MENON, J.J.**

DATE : 7th JULY, 2016.

P.C.:

1. This petition challenges order dated 7th August, 2015 passed by the Income Tax Appellate Tribunal extending the stay granted up to 11th March, 2015 for further period of six months from 7th August, 2015 or the date of passing of the order in appeal pending before the Tribunal, whichever is earlier.

2. The impugned order dated 7th August, 2015 has a life of 180 days. Thus, the challenge to an order dated 7th August, 2015 whose efficacy has come to an end before 7th February, 2016, is infructuous.

3. We find that this petition has been filed on 11th February, 2016 i.e. after the expiry of life of the order dated 7th August, 2015. This shows the casual manner in which the revenue has filed the present petition. It is made clear that if in future such futile petitions are filed by the Revenue we may be compelled to impose costs on officers of Revenue responsible for such petitions.

4. In view of the above, the writ petition is dismissed. No order as to costs.

(A. K. MENON, J.)

(M. S. SANKLECHA, J.)