IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPEAL NO. 899 OF 2014

The Commissioner of Income Tax-7
Mumbai .. Appellant
v/s.
M/s. Stream International Services Pvt. Ltd. .. Respondent

Ms. S.V. Bharucha for the appellant
Mr. Atul Jasani for the respondent

CORAM : M.S. SANKLECHA &
S.C. GUPTE, J.J.
DATED : 15th OCTOBER, 2016.

P.C.

1. This Appeal under Section 260-A of the Income Tax Act, 1961 (the Act) challenges the order dated 29th November, 2013 passed by the Income Tax Appellate Tribunal (the Tribunal). The impugned order is in respect of Assessment Year 2007-08.

2. The Revenue has urged following question of law for our consideration :-

> *"Whether on the facts and in the circumstances of the case and in law, the Tribunal was justified in holding that it is entitled to extend the stay beyond a period of 365 days which is contrary to Section 254 of the Act?*

3. Mr. Jasani, learned Counsel for the respondent assessee points

out that the appeal before the Tribunal itself is disposed of on 29th September, 2014. Therefore, this appeal has become infructuous.

4. The Revenue is aggrieved by the order dated 29th September, 2014 passed by the Tribunal extending the stay under Section 254 (2A) of the Act beyond the period of 365 days. However, as the appeal itself has been disposed of, the question as raised herein becomes academic. Accordingly, as the question has now become academic, no substantial question of law arises for our consideration. Thus, not entertained.

5. In any case, it may be pointed out that the impugned order of the Tribunal has extended the stay beyond the period of 365 days by following the order of this Court in ***Commissioner of Income Tax Vs. Ronuk Industries Ltd. 15 Taxmann.com 369*** wherein it has been held that the Tribunal has power to grant stay beyond the period of 365 days in terms of Section 254(2A) of the Act.

6. The appeal is dismissed. No order as to costs.

(S.C. GUPTE, J.) **(M.S. SANKLECHA, J.)**