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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
1&6.
\+ **ITA 333/2016**

PR. CIT-06 ..... Appellant

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr. Raghvendra Singh, Junior Standing counsel,Mr. Anup Kesari, Advocate.

versus

MICROSOFT INDIA (R&D) P. LTD. ..... Respondent

And

\+ **ITA 338/2016**

PR. CIT-06 ..... Appellant

Through: Mr. Rahul Chaudhary, Senior Standing Counsel with Mr. Raghvendra Singh, Junior Standing counsel,Mr. Anup Kesari, Advocate.

versus

MICROSOFT INDIA (R&D) LTD. ..... Respondent

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **23.05.2016**

1. The question raised in these appeals by the Revenue concerning the power of the Income Tax Appellate Tribunal ('ITAT') to extend the interim stay on recovery of the tax demand beyond 365 days stands covered by the decision of this Court in ***Pepsi Foods Pvt. Ltd. Vs. ACIT (2015) 376 ITR 87***

(Del.)against the Revenue. Accordingly this Court declines to frame a question on this issue.

2. It is pointed out that although the appeals were directed to be listed for hearing before the ITAT on 14th December 2015, they are yet to be heard.

3. It will be open to the Revenue to make a request to the ITAT for early disposal of the appeals.

4.The appeals are disposed of with the above observation.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 23, 2016/mg