$~28 to 30

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

\+ ITA 714/2016 & C.M.38909/2016

PR COMMISSIONER OF INCOME TAX (CENTRAL)-1 NEW DELHI ..... Appellant

versus

PEPSI FOODS PVT LTD.(NOW KNOWN AS PEPSICO INDIA HOLDINGS PVT.LTD.) ..... Respondent

\+ ITA 715/2016 & C.M.38910/2016

COMMISSIONER OF INCOME TAX (CENTRAL) -1 NEW DELHI ..... Appellant

versus

PEPSI FOODS PVT LTD ..... Respondent

\+ ITA 716/2016 & C.M.38911/2016

PR. COMMISSIONER OF INCOME TAX (CENTRAL) -1 NEW DELHI ..... Appellant

versus

PEPSI FOODS PVT.LTD. ..... Respondent

Present: Mr. P. Roychaudhuri, Sr. Standing Counsel for the appellant.
Mr. Deepak Chopra, Mr. Anmol Anand and Mr. Rohan Khare, Advocates for the respondents.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

O R D E R

% **21.10.2016**

The question of law urged is *"Whether in the circumstances, the ITAT could have extended the interim order beyond the statutorily permissible limit?"*

This court notices that the provision has been interpreted in W.P.(C) No. 1334/2015 ***Pepsi Food Pvt. Ltd vs. Assistant Commissioner of Income Tax & Anr*** and other connected cases, decided on 19.05.2015. It was held that the ITAT would have the power to extend the interim order of stay beyond 365 days in deserving cases. Accordingly, no question of law arises.

The appeals along with pending applications are accordingly dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 21, 2016
rb