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

\+ ITA 709/2016 & CM No. 38486/2016

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

Through: Mr. P. Roychaudhuri, Sr. Standing Counsel.

versus

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

Through: Mr. Deepak Chopra, Advocate along with Mr. Anmol Anand and Mr. Rohan Khare, Advocate.

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

O R D E R

% **19.10.2016**

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 appeal is dismissed.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

OCTOBER 19, 2016/*sapna*