IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.132 OF 2015

The Commissioner of Income Tax-10 Mumbai	....	Appellant
Vs.		
Capgemini India Pvt. Ltd. Mumbai	....	Respondent

Mr. Arvind Pinto, Advocate for the Appellant.

Mr. Jitendra Jain a/w Mr. Sameer Dalal i/by PDS Legal for the Respondent.

CORAM : S.V. GANGAPURWALA AND G.S. KULKARNI, JJ.

DATE : 9 JUNE, 2017

PER COURT :

The issue in the present matter has become academic. The Appellant has approached this Court on the ground that the Tribunal was not justified in granting further stay of demand beyond the period of 365 days in contravention of the provisions of Section 254 2(A) of the Income Tax Act.

2 The learned counsel for the Respondent submits that the substantive appeal now itself has been decided by the Tribunal.

3 In view of the above, no purpose would be served. The Appellant can agitate the ground raised in the appeal in appropriate proceeding. The appeal accordingly stands disposed of. No costs.

(**G.S. KULKARNI, J.**) (**S.V. GANGAPURWALA, J.)**