IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

ITA No. 301 of 2017 (O&M)
Decided on : 30.08.2017

The Pr. Commissioner of Income Tax, Gurgaon

. . . Appellant

Versus

Towers Watson India Private Limited

. . . Respondent

CORAM: HON'BLE MR. JUSTICE AJAY KUMAR MITTAL
HON'BLE MR. JUSTICE AMIT RAWAL

PRESENT: Mr. Tajender K. Joshi, Sr. Standing Counsel
for the appellant.

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AJAY KUMAR MITTAL, J. (Oral)

The present appeal has been filed under Section 260A of the Income Tax Act, 1961 (in short 'the Act'), against the order dated 30.09.2016 (Annexure A-5), passed by the Income Tax Appellate Tribunal, Mumbai Bench "K", Mumbai, claiming the following substantial questions of law:-

"1. Whether the Hon'ble ITAT has acted in contravention of the Second Proviso of Section 254(2A) of the Income Tax Act, 1961, as the combined period of stay has exceeded 365 days.

2. Whether the Hon'ble ITAT be treated as void-ab-initio in light of Third Proviso to Sec 254(2A) of the Income Tax Act, 1961, which provides that stay of demand stands vacated after expiry of a period of 365 days, even if delay in disposal of appeal is not attributable to the assessee."

2. It was not disputed by the learned counsel for the appellant-revenue that the matter in issue is no longer *res integra* and stands

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concluded by the decision of this Court in **ITA No.5 of 2016,** titled as **"Pr. Commissioner of Income Tax, Gurgaon Vs. M/s Carrier Air Conditioning and Refigeration Ltd."**, decided on **25.04.2016**, whereby, identical questions as claimed in the present appeal, have been held not to be substantial questions of law.

3. For the reasons recorded in the aforementioned appeal, the present appeal is dismissed.

(AJAY KUMAR MITTAL)
JUDGE

(AMIT RAWAL)
JUDGE

August 30, 2017
J.Ram

Whether speaking/reasoned: *Yes/No*
Whether Reportable: *Yes/No*

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