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

\+ **ITA 46/2017 & CM No.2432/2017**

\+ **ITA 47/2017 & CM No.2433/2017**

\+ **ITA 48/2017 & CM No.2439/2017**

\+ **ITA 50/2017 & CM No.2440/2017**

\+ **ITA 51/2017 & CM No.2441/2017**

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

Through: Mr. Arun Khatri, Advocate.

Versus

PARNOD RICARD INDIA PVT. LTD. ..... Respondent

Through: Mr. Deepak Chopra, Mr. Rohan Khare and Mr. Anmol Anand, Advocates.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE NAJMI WAZIRI

O R D E R

% 27.01.2017

CM Nos.2432, 2433, 2439-41 of 2017 (for delay)

1. These applications seek condonation of delay, which is stated to be of seven days each, in filing the appeals. For the reasons stated in the applications, the delay is condoned and the appeals are taken on record.

2. The applications stand disposed off.

ITA Nos. 46-48 & 50-51 of 2017

3. The question of law urged is "*whether in the circumstances, the Income Tax Appellate Tribunal (ITAT) could have extended the interim order beyond the statutorily permissible limit?* "

4. 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. (2015) 376 ITR 87 (Delhi)***, where the condition was held to be unconstitutional by the judgment of the Court. It was further held that the Income Tax Appellate Tribunal (ITAT) would have the power to extend the interim order of stay beyond 365 days in deserving cases.

5. In the light of the judgment in ***Pepsi Food Pvt. Ltd.'s*** case (*supra)*, no question of law arises for consideration.

6. The appeals are dismissed.

S. RAVINDRA BHAT, J.

NAJMI WAZIRI, J.

JANUARY 27, 2017
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