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

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\+ **ITA 363/2017**

PRINCIPAL COMMISSIONER OF LNCOME TAX (CENTRAL) – 1 ..... Appellant
Through: Mr. Rahul Kaushik, Sr. Standing Counsel.

versus

M/S PEPSI FOODS PVT. LTD., ... Respondent
Through: Mr. Deepak Chopra, Mr. Amit Shrivastava and Mr. Anmol Anand, Advs.

With

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\+ **ITA 364/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) -1 ..... Appellant
Through: Mr. Rahul Kaushik, Sr. Standing Counsel.

versus

M/S PEPSI FOODS PVT. LTD., ... Respondent
Through: Mr. Deepak Chopra, Mr. Amit Shrivastava and Mr. Anmol Anand, Advs.

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\+ **ITA 365/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) - 1 ..... Appellant

Through: Mr. Rahul Kaushik, Sr. Standing Counsel.

versus

M/S PEPSI FOODS PVT. LTD., ... Respondent

Through: Mr. Deepak Chopra, Mr. Amit Shrivastava and Mr. Anmol Anand, Advs.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 03.07.2017

CM APPL. No. 17093/2017 in ITA 363/2017
CM APPL. No. 17094/2017 in ITA 365/2017

1. Exemption allowed subject to all just exceptions.

2. These applications accordingly stand allowed.

ITA Nos. 363/2017, 364/2017, 365/2017

3. The question of law raised by the Revenue in these appeals, concerning the power of the Tribunal to extend the interim order of stay beyond 365 days in deserving cases, stands covered against it by the decision dated 19th May 2015 of this Court in W.P. (C) No. 1334 of 2015 [***Pepsi Foods Pvt. Ltd. v. Asst. Commissioner of Income Tax***].

4. The appeals are accordingly dismissed.

S.MURALIDHAR, J

PRATHIBA M. SINGH, J

JULY 03, 2017/*dk*