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

+ **ITA 1024/2017**

THE COMMISSIONER OF INCOME TAX-LTU Appellant

Through: Mr. Puneet Rai, Adv. for Standing
Counsel with Mr. Gaurav Khetarpal,
Adv.

versus

HONDA CARS INDIA LTD. Respondent

Through: Ms. Rashmi Chopra and Mr. Amit
Shrivastava, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

% **21.11.2017**

**CM No. 42223/2017 & 42224/2017 (condonation of delay in filing
& re-filing the appeal)**

For the reasons stated in the applications, the delay in filing and
re-filing the appeal is condoned. The applications stand disposed of.

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The Revenue Appellant impugns the order dated 03.03.2017
passed by the ITAT granting extension of stay. The issue is no longer
res integra in terms of the decision in “*Pepsi Foods Pvt. Ltd. Vs.*
ACIT (2015) 376 ITR 87 (Del.)).

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 21, 2017/‘rs’