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

\+ **ITA 416/2017**

PR. COMMISSIONER OF INCOME TAX-9 ..... Appellant
Through: Mr.Zoheb Hossain, Advocate.

Versus

M/S VERTEX CUSTOMER
SERVICES PVT. LTD. ..... Respondent
Through: None.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE VINOD GOEL

ORDER

% **23.05.2017**

C.M.No.19830/2017 (Delay in filing)

1. For the reasons explained in the application, the delay in filing the appeal is condoned. The application is disposed of.

ITA No.416/2017

2. This is an appeal by the Revenue under Section 260A of the Income Tax Act ('the Act') against the order of the Income Tax Appellate Tribunal (ITAT) dated 19th August, 2016 in ITA No.1508/Del/2015.

3. The question urged by the Revenue in this appeal concerns the legality of the extension of stay granted by the ITAT in favour of the Respondent Assessee beyond 365 days and whether it was in contravention of Section

254 (2A) of the Act.

4. The said question stands answered against the Revenue and in favour of the Assessee by the decision of this Court in ***Pepsi Foods Pvt. Ltd. v. Assistant Commissioner of Income Tax (2015) 376 ITR 87.***

5. No substantial question of law arises. The appeal is dismissed.

S.MURALIDHAR, J

VINOD GOEL, J

MAY 23, 2017
'anb'