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

\+ ITA 893/2017 & CM No.38023/2017

PR. COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through: Mr. Sanjay Kumar, Standing Counsel with Mr. Rahul Chaudhary, Adv.

versus

MOTHERSON SUMI SYSTEMS LTD. ..... Respondent
Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

O R D E R

% **25.10.2017**

The Revenue is aggrieved by the Tribunal's order; it contends that the extension of interim order, beyond the period stipulated by the third proviso to Section 254(2A), i.e. 365 days, is not valid.

At the outset, it is noticed that the said provision i.e. third proviso to Section 254(2A) was declared to be unconstitutional by the decision in *Pepsi Foods P. Ltd. v. Assistant Commissioner of Income-Tax and Another* (2015) 376 ITR 87 (Del). At that score, this appeal is not maintainable. The same is dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

OCTOBER 25, 2017
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