$~12

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

\+ ITA 1121/2017

THE COMMISSIONER OF INCOME TAX-4 ..... Appellant

Through: Mr. Ruchir Bhatia, Adv.

versus

M/S H & S SOFTWARE DEVELOPMENT AND KNOWLEDGE MANAGEMENT CENTRE PVT. LTD. ..... Respondent

Through: None.

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

<u>O R D E R</u>

% 08.12.2017

The Revenue's appeal is directed against the order extending the interim relief of stay. It is contended that the order is contrary to Section 254(2A). This issue is covered against the Revenue as decided in 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

DECEMBER 08, 2017
'rs'