IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 1747 OF 2017

Principal Commissioner of Income Tax-1 .. Petitioner

v/s.

Tata Communications Ltd. & Anr. .. Respondents

Mr. Suresh Kumar for the petitioner

CORAM : M.S. SANKLECHA &
RIYAZ I. CHAGLA J.J.

DATED : 5th JANUARY, 2018.

P.C.

1. This petition under Article 226 of the Constitution of India challenges the order dated 9th December, 2016 passed by the Income Tax Appellate Tribunal (the Tribunal). By the impugned order dated 9th December, 2016, the stay of recovery of demand of Rs.156.22 crores for Assessment Year 2007-08 in the appeal pending before it was extended for a period of 180 days or disposal of the appeal whichever is earlier. The impugned order was passed under Section 254(2A) of the Income Tax Act, 1961 (Act). Thus, the grievance of the Revenue is that consequent to the extension of stay for a further period of 180 days, the total stay is beyond a period of 360 days and therefore, contrary to Section 254(2A) of the Act.

2. The petitioner's above grievance has already been negatived by the Court in Commissioner of Income Tax Vs. Tata Teleservices (Maharashtra) Ltd. (Writ Petition Nos. 3437 of 2015 and 3440 of 2015) decided on 16th December, 2015. Thus, the grievance is unsustainable before this Court.

3. Mr. Suresh Kumar, learned Counsel appearing for the petitioner states that the six months period granted by order dated 9th December, 2016 has already expired. The Tribunal has granted a further extension of stay by an order dated 9th June, 2017. Mr. Suresh Kumar states that a separate petition challenging the order dated 9th June, 2017 has been filed by the petitioner. Therefore, this petition has become infructuous.

4. For the above reasons, this petition is dismissed. No order as to costs.

(RIYAZ I. CHAGLA, J.) **(M.S. SANKLECHA, J.)**