IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO. 539 OF 2018

Pr. Commissioner of Income-Tax-15 ....Petitioner
V/s.
Prudential Process Management
Services India Pvt. Ltd. ....Respondent

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Ms. Swapna Gokhale i/by. Mr. Suresh Kumar, Advocate for the petitioner.

Mr. Percy Pardiwala, Senior Counsel a/w. Mr. Madhur Agrawal i/by. Mr. Atul Jasani, Advocate for the respondent.

CORAM :- **M.S. SANKLECHA, &**

SANDEEP K. SHINDE, JJ.

DATE :- **16TH MARCH, 2018.**

P.C. :-

1. This petition under Article 226 of the Constitution of India challenges the order dated 7th July, 2017 passed by the Income-Tax Appellate Tribunal (the

Tribunal). The impugned order dated 7th July, 2017 is in respect of Assessment Year 2009-10. The impugned order dated 7th July, 2017 under Section 254(2A) of the Act extends the stay of demand granted initially by the Tribunal by its order dated 21st March, 2014 for a further period of 6 months.

2. Ms. Gokhale, Learned Counsel appearing for the Revenue points out that the extension of stay for a period of 6 months granted by the impugned order dated 7th July, 2017 has long expired. Thus, the Appeal has become infructuous.

3. We note that, so far as the issue of jurisdiction to extend the stay of recovery of demand beyond the period of 365 days even in the context of the substituted third proviso to Section 254(2A) of the Act, this Court has held in **Commissioner of Income-Tax V/s. M/s. Tata Teleservices (Maharashtra) Ltd., (Writ Petition (L) Nos. 3437, 3438, 3439 and 3440 of 2015)** that the Tribunal has jurisdiction.

4. In the light of the above, the Petition is dismissed. No order as to costs.

(SANDEEP K. SHINDE, J) **(M.S. SANKLECHA, J)**