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

**WRIT PETITION NO. 120 OF 2018**

Pr. Commissioner Income Tax – 1 … Petitioner
*Versus*
Volkswagon Group Sales India Pvt. Ltd. & Anr. …Respondents

Mr. Suresh Kumar, with Ms. Swapna Gokhale, for the Petitioner.
Mr. Bharat Janarthanand with Mr. Rajesh Poojary, i/b Mint & Conferes for the Respondents.

**CORAM: M.S.SANKLECHA &**
**RIYAZ I. CHAGLA, JJ.**
**DATED: 15TH FEBRUARY 2018**

**PC:-**

1. This Petition challenges the order dated 16 June 2017 of the Income Tax Appellate Tribunal (the Tribunal) passed under Section 254(2A) of the Income Tax Act, 1961 (the Act). The impugned order dated 16 June 2017 extends the stay of demand, granted by the Tribunal by its earlier order dated 28 October 2016 for a further period of 6 months.

2. Mr. Suresh Kumar, 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 16 June 2017 has already expired. Thus this Petition has become infructuous.

3. We also note that so far as the issue of jurisdiction of the Tribunal 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 (A) of the Act is no longer *res integra.* This Court has in ***Commissioner of Income Tax Vs. M/s. Tata Teleservices (Maharashtra) Ltd. (Writ Petition (L) Nos. 3437, 3438, 3439 and 3440 of 2015)*** has already ruled that the Tribunal has jurisdiction to extend the stay beyond the period of 365 days.

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

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