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

\+ ITA 168/2018

PRINCIPAL COMMISSIONER OF INCOME TAX-1
..... Appellant

Through: Mr. Sanjay Kumar & Mr. Rahul Chaudhary, Standing Counsels for Revenue.

versus

AIRCOM INTERNATIONAL (INDIA) PVT. LTD.
..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE A. K. CHAWLA

O R D E R

% 12.02.2018

The question of law urged by the Revenue is whether the ITAT could extend an interim order beyond the statutorily permissible limit of 365 days. The ITAT followed the decision of this Court in *Pepsi Foods P. Ltd. v. Assistant Commissioner of Income Tax* (2015) 376 ITR 87 (Del.). No question of law arises; the appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

FEBRUARY 12, 2018/kks