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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ ITA 393/2018, C.M. APPL.12970/2018
PR. COMMISSIONER OF INCOME TAX-9 Appellant
Through : Sh. Rahul Chaudhary, Sr. Standing
Counsel.

versus

VALVOLINE CUMMINS PVT LTD. Respondent
Through : Ms. Kavita Jha, Advocate.

CORAM:

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

% **ORDER**
06.04.2018

The Revenue is aggrieved by the extension of stay beyond the period of 365 days, granted by the Income Tax Appellate Tribunal (ITAT).

The Court is of the opinion that this issue is covered against the Revenue's in the judgment reported as *Pepsi Foods Private Limited v. ACIT 376 ITR 87*.

The appeal lacks merit. It is accordingly dismissed along with the pending application.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

APRIL 06, 2018/AJK