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

\+ ITA Nos. 894/2018 & 897/2018

THE COMMISSIONER OF INCOME TAX-6 ..... Appellant
Through Mr. Ruchir Bhatia, Advocate.

versus

MSD PHARMACEUTICALS PVT. LTD ..... Respondent
Through Mr. Harpreet Singh Ajmani, Advocate for Ms. Rashmi Chopra, Advocate.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **20.08.2018**

We are not inclined to entertain the present appeal in view of the decision of the Delhi High Court in ***Pepsi Food Pvt. Ltd. Vs. Assistant Commissioner of Income Tax & Anr.*** (2015) 376 ITR 87 (Delhi).

Even otherwise, the appeal appears to be misconceived. Income Tax Appellate Tribunal had decided cross appeals preferred by the Revenue and the assessee vide order dated 22nd November, 2016, which order was challenged both by the Revenue and the respondent in ITA Nos.524/2017 and 532/2017, respectively. The High Court vide order dated 19th July, 2017 had restored the matter to the file of the Income Tax Appellate Tribunal to decide the appeals afresh.

On the matter being remanded, the respondent-assessee had filed an application for stay. The impugned order dated 6th March, 2018 grants stay. The impugned order is a first order and not an order continuing the stay beyond 360 days.

The appeal is dismissed.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

AUGUST 20, 2018
NA