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

+ **ITA 995/2017**

THE PR. COMMISSIONER OF INCOME TAX -4 Appellant

Through: Mr. Ruchir Bhatia, Sr. Standing
Counsel.

versus

M/S GUJARAT GUARDIAN LTD. Respondent

Through: Mr. Neeraj Jain and Mr. Aniket D.
Agrawal, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

% **10.01.2018**

The question of law urged by the Revenue in this case, viz., whether the Income Tax Appellate Tribunal ('ITAT') can extend an interim order beyond the statutorily permissible limit of 365 days, is covered by the judgment of this Court in *Pepsi Food Pvt. Ltd. vs. Assistant Commissioner of Income Tax*, (2015) 376 ITR 87 (Del.). The extension of the interim order granted in this case by the ITAT therefore was not unwarranted.

The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 10, 2018

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