$~38 to 40

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

\+ ITA 88/2018

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) – 1 ..... Appellant

versus

M/S PEPSI FOODS PVT. LTD. ..... Respondent

\+ ITA 89/2018

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) – 1 ..... Appellant

versus

M/S PEPSI FOODS PVT. LTD. ..... Respondent

\+ ITA 90/2018

PRINCIPAL COMMISSIONER OF INCOME TAX (CENTRAL) – 1 ..... Appellant

versus

M/S PEPSI FOODS PVT. LTD. ..... Respondent

Present: Mr. Sanjay Kumar, Jr. Standing Counsel for Income Tax Department.
Ms. Rashi Khanna with Mr. Harpreet Ajmani, Advs. for respondent.

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

O R D E R

% **29.01.2018**

The impugned orders in these appeals by the Revenue, have extended the period of stay of demand. Revenue urges that the extension granted is beyond the statutory power of the Tribunal;

however, the ITAT was cognizant of and applied the ratio of this Court's decision in *Pepsi Foods Pvt. Ltd. v. Asstt. Commissioner of Income Tax* (2015) 376 ITR 87 (Del.).

In these circumstances, no question of law arises. The appeals are, therefore, dismissed.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

JANUARY 29, 2018
kks