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

\+ ITA 165/2018

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant
Through: Mr. Ruchir Bhatia, Sr. Standing Counsel for Revenue.

versus

NEC TECHNOLOGIES INDIA PVT. LTD ..... Respondent
Through: Mr. Neeraj Jain with Mr. Aniket D. Agrawal, Advs.

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