$~35 to 37

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

\+ ITA 214/2018

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant

versus

M/S HCL TECHNOLOGIES LTD. ..... Respondent

\+ ITA 215/2018

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant

versus

M/S HCL TECHONOLOGIES LTD. ..... Respondent

\+ ITA 216/2018

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant

versus

M/S HCL TECHNOLOGIES LTD. ..... Respondent

**Present:** Mr. Ruchir Bhatia, Sr. Standing Counsel for Revenue.
Ms. Devika Jain, Adv. for respondent.

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

**O R D E R**

% **20.02.2018**

The Revenue is aggrieved by the order of the ITAT extending the stay, and it contends that this is contrary to the provisions of Section 254(2) of the Income Tax Act, 1961. The issue is covered against the Revenue in this respect by the judgment of this Court in *Pepsi Foods Pvt. Ltd. v. DCIT* 376 ITR 87.

No question of law arises. The appeals are dismissed.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**FEBRUARY 20, 2018**
**kks**