

IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

ITA-412-2018 (O&M)

Date of Decision: 19.3.2019

The Principal Commissioner of Income Tax, Gurgaon

....Appellant.

Versus

Jindal Steel & Power Limited, Hisar

...Respondent.

**CORAM:- HON'BLE MR. JUSTICE AJAY KUMAR MITTAL.
HON'BLE MRS. JUSTICE MANJARI NEHRU KAUL.**

PRESENT: Mr. Tajender K. Joshi, Sr. Standing Counsel for the appellant.

AJAY KUMAR MITTAL, J.

1. This appeal has been preferred by the revenue under Section 260A of the Income Tax Act, 1961 against the order dated 19.1.2018 (Annexure A-II) passed by the Income Tax Appellate Tribunal, Delhi Bench: 1-2, New Delhi in SA No. 27/Del/2018 IN ITA No. 619/Del/2015, for the assessment year 2010-11, claiming the following substantial questions of law:-

1. Whether the Hon'ble ITAT has acted in contravention of the Second Proviso of Section 254(2A) of the Income Tax Act, 1961, as the combined period of stay has been exceeded 365 days?
2. Whether the order of the ITAT be treated as void-ab-initio in light of Third Proviso to Section 254

(2A) of the Income Tax Act, 1961 which provides that stay of demand stands vacated after expiry of a period of 365 days, even if delay in disposal of appeal is not attributable to the assessee?

2. We have heard learned counsel for the revenue.
3. It was not disputed by the learned counsel for the appellant-revenue that the matter in issue is no longer *res integra* and stands concluded by the decision of this Court in **ITA-5-2016** decided on 25.4.2016 whereby identical question as claimed in the present appeal, has been held not to be substantial question of law.
4. For the reasons recorded in the aforementioned appeal, the present appeal is also dismissed.
5. CM-25048-CII-2018 has been filed under Section 5 of the Limitation Act, 1963 for condonation of 12 days' delay in filing the appeal. Since, the appeal has been dismissed, no further orders are required to the passed in the said application and the same is disposed of as such.

(AJAY KUMAR MITTAL)
JUDGE

March 19, 2019
gbs

(MANJARI NEHRU KAUL)
JUDGE

Whether Speaking/Reasoned

Yes/No

Whether Reportable

Yes/No