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

\+ ITA 59/2019 & CM Appl. 3364/2019

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant
Through: Mr. Ruchir Bhatia, Adv.

versus

NEC TECHNOLOGIES INDIA PVT. LTD. ..... Respondent
Through: Mr. Ankit D. Agrawal, Adv.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **23.01.2019**

1. The Revenue's grievance in this appeal under Section 260A is with respect to the ITAT's interim order staying recovery of the demand. It is urged that the order impugned is contrary to Section 254(2A).

2. It is not disputed that the question with respect to the period during which the stay of demand is permissible has been decided against the Revenue by this Court in *Pepsi Foods Pvt. Ltd. vs. ACIT* (2015) 376 ITR 87.

3. Therefore, no substantial question of law arises. The appeal is therefore dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

JANUARY 23, 2019
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