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

+ ITA 852/2019

THE PR. COMMISSIONER OF
INCOME TAX -CENTRAL -1

..... Appellant

Through: Mr. Ruchir Bhatia, Advocates.

versus

SMT. SANGEETA SAWHNEY

..... Respondent

Through: Mr. Rohit Kumar Gupta and
Ms.Monika Ghai, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

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23.09.2019

The question urged with regard to the power of the Tribunal to grant stay of demand for a period exceeding 365 days (as provided for in the second proviso to section 254 (2A) of the Income Tax Act, 1961), is covered by the decision of this Court in *Pepsi Foods Co. Pvt. Ltd. v. Assistant Commissioner of Income Tax*, (2015) 367 ITR 87.

In the present case, it is not disputed that the respondent assessee is not responsible for the delay. Appellants have been heard by the Tribunal. No question of law arises in the present case.

The appeal is dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

SEPTEMBER 23, 2019

kd