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

+ ITA 194/2019 & CM APPL. 9521/2019

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

versus

NOKIA SOLUTIONS AND
NETWORKS INDIA PVT. LTD. Respondent
Through: Mr.Ankul Goyal, Advocate

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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27.02.2019

1. The ITAT's impugned order has extended the time beyond 365 days, which is the Revenue's grievance in this case. The ITAT followed the law declared by this Court in *Pepsi Foods Pvt. Ltd. vs. ACIT* (2015) 376 ITR 87.
2. No question of law arises.
3. The appeal is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

FEBRUARY 27, 2019

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