

\$~62 to 64

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **W.P.(C) 2914/2019, C.M. APPL.13511/2019**
+ **W.P.(C) 2915/2019, C.M. APPL.13513/2019**
+ **W.P.(C) 2917/2019, C.M. APPL.13516/2019**
PRINCIPAL COMMISSIONER OF INCOME TAX - 8

..... Petitioner

versus

M/S. SAMSUNG INDIA ELECTRONICS PVT. LTD

..... Respondent

Through : Sh. Zoheb Hossain, Sr. Standing
Counsel.

Sh. Sachit Jolly and Sh. Arush Bhatia, Advocates,
for respondent, in Item Nos. 62 to 64.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

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26.03.2019

The Revenue argues in these petitions that the ITAT could not have extended the interim order beyond the period of 365 days, prescribed by Section 254(2A) of the Income Tax Act, 1961. This issue is now covered by the judgment of this Court in *Pepsico Foods Pvt. Ltd. v. ACIT* 376 ITR 87. The writ petitions are accordingly dismissed along with the pending applications.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 26, 2019/ajk