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

\+ ITA 412/2019

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant

Through: Mr.Ruchir Bhatia, Sr.Standing Counsel.

versus

MICROSOFT INDIA (R & D) PVT. LTD ..... Respondent

Through: Mr.Sandeep S.Karhail, Advocate.

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

O R D E R

% 24.04.2019

The only ground on which the Revenue has filed this appeal under Section 260A against the order of ITAT is that it could not have granted the interim relief beyond the period stipulated under Section 254(2A) of the Income Tax Act, 1961.

The question is no longer in dispute as it is covered by the decision in ***Pepsi Foods Pvt. Ltd. vs. ACIT*** **376 ITR 87.** The appeal is without merit and is accordingly dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 24, 2019
mr