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

+ ITA 418/2019

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. Shatanik Chakrabarty, Adv.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE PRATEEK JALAN

ORDER

% **26.04.2019**

The question sought to be urged by the Revenue in this appeal under Section 260A pertains to the extension of stay beyond 365 days. This issue is now covered by a Division Bench ruling of this court in *Pepsi Foods Pvt. Ltd. vs. ACIT 376 ITR 87*. Therefore, no question of law arises for consideration in this appeal.

This appeal is dismissed.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

APRIL 26, 2019

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