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

\+ ITA 462/2019

PR.COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr. Deepak Anand and Mr. Vipul Agarwal, Advocates.

versus

SUGAM VANIJAYE HOLDINGS ..... Respondent

Through: Mr. Harpreet Singh Ajmani and Ms.Pratishtha Singh, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MS. JUSTICE REKHA PALLI

ORDER

% **03.12.2019**

The appellant has preferred the present appeal to assail the order dated 08.02.2019, whereby the stay granted in favour of the respondent assessee has been extended beyond the period of one year.

This Court has already answered the issue raised by the appellant with regard to the power of the Tribunal to extend the stay beyond the period of one year in ***Pepsi Foods Co. Pvt. Ltd. v. Assistant Commissioner of Income Tax & Anr***., 2015 376 ITR 87, despite the second proviso to Section 254(2A) of the Income Tax Act.

Moreover, we are informed that the substantial appeal already stands decided against the Revenue.

In view of the aforesaid, no question of law arises for our consideration. The appeal is, accordingly, dismissed.

VIPIN SANGHI, J

REKHA PALLI, J

DECEMBER 03, 2019
B.S.Rohella