$~94

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

\+ ITA 837/2019

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

Through: Mr Ruchir Bhatia, Adv.

versus

MSD PHARMACEUTICALS PVT. LTD. ..... Respondent

Through: Ms. Rashmi Chopra and Mr.Harpreet Singh Ajmani, Advs.

**CORAM:**
**HON'BLE MR. JUSTICE VIPIN SANGHI**
**HON'BLE MR. JUSTICE SANJEEV NARULA**

**O R D E R**

**% 16.09.2019**

1. The question urged with regard to the power of the Tribunal to grant stay of demand for a period exceeding 365 days (as provided for in the second proviso to section 254 (2A) of the Income Tact Act, 1961), is covered by thedecision of this Court in ***Pepsi Foods Co. Pvt. Ltd. v. Assistant Commissioner of Income Tax*** (2015) 367 ITR 87.

2. In the present case, it is not dispute that the respondent assessee is not responsible for the delay. Appellants have been heard by the tribunal. No question of law arises in the present case. The appeal is dismissed.

**VIPIN SANGHI, J**

**SANJEEV NARULA, J**

**SEPTEMBER 16, 2019**/*Pallavi*