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

\+ ITA 868/2019

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

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

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

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

O R D E R

% 27.09.2019

C.M. No. 43453/2019 (exemption)

1. Exemption allowed, subject to all just exceptions.

2. The application stands disposed of.

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3. The Revenue assails the order dated 08.03.2019 passed by the ITAT in S.A. No. 230/Del/2019 arising out of ITA No. 1423/Del/2015 for the assessment year 2010-11 and S.A. No. 231/Del/2019 arising out of ITA No. 1382/Del/2016 for the assessment year 2011-12. By the impugned order, the Tribunal has extended the stay granted by it in favour of the Respondent-assessee beyond the period of 365 days. The issue sought to be raised by the Revenue is covered by the decision of this Court in ***Pepsi Foods Co. Pvt. Ltd. v. Assistant Commissioner of Income Tax & Anr,*** 2015 376 ITR 87. This Court has held that the Tribunal can extend the stay beyond the period

of 365 days despite the second proviso under Section 254 (2A) of the Income Tax Act.

4. Thus no question of law arises in the present appeal and the same is dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

SEPTEMBER 27, 2019

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