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

\+ ITA 890/2019

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

Through: Mr. Ruchir Bhatia, Advocate.

versus

NOKIA INDIA SALES PVT. LTD. ..... Respondent

Through: Mr. Nageswar Rao and Mr. Shatanik C., Advocates.

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

O R D E R

% **11.10.2019**

The Revenue assails the order dated 05.04.2019 passed by the Income Tax Appellate Tribunal, Delhi Friday Bench "Friday-I-1" New Delhi in S.A. No. 331/Del/2019 arising out of ITA No. 7244/Del/2017 for the assessment year 2013-14. By the impugned order, the Tribunal has extended the stay granted by it in favour of the Respondent assessee for a further period of 180 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.

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

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 11, 2019
B.S.Rohella