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

+ **ITA 993/2019, CM APPLs. 53587/2019 & 53588/2019**

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

Through: Mr.Ruchir Bhatia, Senior Standing
Counsel with Mr.Shlok Chandra and
Ms.Madhura M.N., Advocates.

versus

MICROSOFT INDIA (R & D) PVT. LTD. Respondent

Through: Mr.Nageshwar Rao and Mr.Sherry
Goyal, Advocates.

CORAM:

HON'BLE MR. JUSTICE VIPIN SANGHI

HON'BLE MR. JUSTICE SANJEEV NARULA

ORDER

% **02.03.2020**

1. 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 squarely 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.

2. This appeal and the applications are dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

MARCH 02, 2020

v