

ITEM NO.36

COURT NO.2

SECTION XIV

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 2802/2019

(Arising out of impugned final judgment and order dated 14-05-2018 in ITA No. 563/2018 passed by the High Court Of Delhi At New Delhi)

PRINCIPAL COMMISSIONER OF INCOME TAX 6

Petitioner(s)

VERSUS

M/S NOKIA SOLUTIONS AND NETWORKS INDIA  
PRIVATE LIMITED

Respondent(s)

(FOR ADMISSION and I.R. and IA No.22053/2019-CONDONATION OF DELAY IN FILING)

Date : 11-02-2019 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Petitioner(s)    Mr. K. Radhakrishnan, Sr. Adv.  
                                 Mr. D.L. Chidananda, Adv.  
                                 Mr. Sanjay Kumar Tyagi, Adv.  
                                 Mr. B.K. Satija, Adv.  
                                 Mrs. Anil Katiyar, AOR

For Respondent(s)    Ms. Rashi Khanna, Adv.  
                                 Mr. Ankul Goyal, Adv.  
                                 Mr. Yojit Pareek, Adv.

UPON hearing the counsel the Court made the following  
O R D E R

Delay condoned.

The question is whether the Income Tax Appellate Tribunal ("ITAT") has power to grant stay beyond 365 days. It is submitted by learned counsel for the respondent that the extension given by the ITAT has expired and, therefore, this matter has become

**infructuous.**

**In view of the aforesaid submission made by the learned counsel, this Special Leave Petition is dismissed as having become infructuous, leaving the question of law open.**

**Pending applications, if any, stand disposed of.**

**(SUSHIL KUMAR RAKHEJA)  
AR-CUM-PS**

**(RAJINDER KAUR)  
BRANCH OFFICER**