

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCHES "C", BANGALORE**

Before Shri George George K, JM & Shri B.R.Baskaran, AM

SP No.206/Bang/2020 : Asst.Year 2015-2016

M/s.Google India Private Limited No.3,RMZ Infinity Towar – E 4 th Floor, Old Madras Road Bengaluru – 560 016. PAN : AACCG0527D.	v.	The Joint Commissioner of Income-tax, Special Range 3 Bengaluru.
(Applicant)		(Respondent)

Applicant by : Sri.Deepak Chopra, Sri.Anmol Anand &
Ms.Priya Tandon, Advocates

Respondent by : Smt.R.Premi, JCIT-DR

Date of Hearing : 11.12.2020	Date of Pronouncement : 11.12.2020
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ORDER

Per George George K, JM

By this Stay Petition, the assessee is seeking to stay the recovery of outstanding tax arrears of Rs.1260,56,49,209.

2. Originally the stay was granted vide the order dated 20.11.2019 of the Tribunal in SP No.293/Bang/2019, for a period of six months. As per the original stay order of the Tribunal, the assessee was directed to pay Rs.15 crore towards the outstanding tax demand within a period of one month from the date of receipt of the order. The assessee had complied with the conditions mentioned by the Tribunal for the grant of stay. Later, the stay against recovery of outstanding tax arrears was extended vide order dated 11.09.2020 in SP No.129/Bang/2020. By the second order of stay, the recovery of outstanding demand was stayed for a period of six months from 05.06.2020 or till the disposal of the appeal whichever is earlier. The appeal was posted for hearing on 08.10.2020, however, the same was

adjourned by the Bench to 05.01.2021 to wait the outcome of the preceding year pending adjudication before the Hon'ble High Court of Karnataka.

3. We have heard the rival submissions and perused the material on record. Non disposal of appeal cannot be attributed due to the fault of the assessee. The assessee has already complied with the conditions mentioned in the stay orders passed by the Tribunal. Therefore, the facts remaining the same, we are of the view that the stay needs to be extended for a further period of six months or till the disposal of the appeal whichever is earlier. The appeal has already been posted for hearing on 05.01.2021. The assessee shall not seek adjournment in the matter. Therefore, the stay against recovery of outstanding tax arrears is extended beyond the period of 365 days in view of the judgment of the Hon'ble Delhi High Court in the case of Pepsi Foods P. Ltd. v. ACIT & Anr. reported in 376 ITR 87. It is ordered accordingly.

4. In the result, the Stay Petition filed by the assessee is allowed.

Order pronounced on this 11th day of December, 2020.

Sd/-
(B.R.Baskaran)
ACCOUNTANT MEMBER

Sd/-
(George George K)
JUDICIAL MEMBER

Bangalore; Dated : 11th December, 2020.
Devadas G*

Copy to :

1. The Appellant.
2. The Respondent.
3. The DRP-1, Bangalore
4. The Addl.CIT(TP), Bangalore.
5. The DR, ITAT, Bengaluru.
6. Guard File.

Asst.Registrar/ITAT, Bangalore