

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F': NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI G. S. PANNU, VICE PRESIDENT
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**S.A. No.355/Del/2020
Arising out of ITA No.6838/Del/2017
(ASSESSMENT YEAR-2012-13)**

L G Electronics India Pvt. Ltd. Plot No.51, Udyog Vihar, Surajpur Kasna Road, Greater Noida, Gautam Budh Nagar, Uttar Pradesh. PAN:AAACL 1745Q (Appellant)	Vs.	Addl. CIT, Special Range-5, New Delhi. (Respondent)
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**S.A. No.354/Del/2020
Arising out of ITA No.991/Del/2016
(ASSESSMENT YEAR-2011-12)**

L G Electronics India Pvt. Ltd. A Wingh, Third Floor, D-3, District Center, Saket, New Delhi- 110017 PAN:AAACL 1745Q (Appellant)	Vs.	Dy CIT, Circle-2, Noida. (Respondent)
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S.A. No.356/Del/2020
Arising out of ITA No.7424/Del/2018
(ASSESSMENT YEAR-2013-14)

L G Electronics India Pvt. Ltd. D-3, P3B, A-Wing (3 rd Floor), Religare Building, District Center Saket, New Delhi- 110017. PAN:AAACL 1745Q	Vs.	Addl. CIT, Special Range-5, New Delhi.
(Appellant)		(Respondent)

S.A. No.357/Del/2020
Arising out of ITA No.9000/Del/2019
(ASSESSMENT YEAR-2014-15)

L G Electronics India Pvt. Ltd. D-3, P3B, A-Wing (3 rd Floor), Religare Building, District Center Saket, New Delhi- 110017. PAN:AAACL 1745Q	Vs.	Dy.CIT, Circle-15(2), New Delhi.
(Appellant)		(Respondent)

S.A. No.375/Del/2020
Arising out of ITA No.755/Del/2015
(ASSESSMENT YEAR-2010-11)

L G Electronics India Pvt. Ltd. Plot No.51, Udyog Vihar, Surajpur Kasna Road, Greater Noida, Gautam Budh Nagar, Noida, Uttar Pradesh. PAN:AAACL 1745Q	Vs.	Addl. CIT, Circle-2, Noida, Uttar Pradesh.
(Appellant)		(Respondent)

Appellant By	Sh. Ajay Vohra, Sr. Adv. Sh. Neeraj Jain, Adv.
Respondent by	Sh. M. Barnwal, Sr.DR
Date of Hearing	24.12.2020
Date of Pronouncement	24.12.2020

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

These Stay Applications for the captioned Assessment Years seek extension of stays already granted. The Ld. Authorized Representative (AR) has submitted a chart depicting the total demand outstanding after excluding the issues covered in favour of the assessee by earlier orders of this Tribunal and amounts paid against such demands pursuant to the directions of this Tribunal. The Ld. Authorized Representative submitted that as against the outstanding demands, excluding covered issues, for Assessment

Years 2011-12, 2012-13 and 2013-14, the assessee has deposited Rs. 10 Crores each whereas for Assessment Year 2014-15 the assessee has deposited Rs. 15 Crores. It is the submission of the Ld. Authorized Representative that, thus, approximately 20% of the demand has been deposited after excluding the covered issues. It is further submitted by the Ld. Authorized Representative that the delay in disposal of these appeals could not be attributed to any default or delay on the part of the assessee and it was also submitted that rather it is the Department who has been seeking adjournments from time to time which resulted in the hearing of the appeals not being concluded. The Ld. Authorized Representative prayed that the Stays granted earlier may be extended.

2.0 Per contra, the Ld. Sr. Departmental Representative (DR) submitted that since the appeals are now listed for hearing on 21st January, 2021 interim protection may be granted to the assessee till that date. In the alternative, it was submitted by the Ld. SR. DR that the assessee be required to deposit a further 20% of the outstanding demand.

3.0 Having heard both the parties, and after having perused the records before us, it is seen that the assessee has already deposited approximately 20% of the demand after excluding the issues covered in favour of the assessee. It is also seen from the records that the delay in disposal of these appeals cannot be attributed to any delay or default on the part of the assessee. There is no change in the factual matrix of the case since the stays were initially granted. We also note that the assessee has duly complied with the directions of this Tribunal and has deposited 45 Crores towards the outstanding demand for the captioned Assessment Years. In such a situation, we are unable to agree with the submissions of the Ld. Sr. DR that the assessee should be required to deposit some more amount towards the outstanding demand. We deem it a fit case for extension of demand for a period of 180 days or the disposal of the appeals whichever occurs earlier subject to the caveat that the assessee shall not seek any undue adjournment when these appeals come up for hearing.

4.0 In the final result, all the Stay Applications stand allowed.

Order pronounced on 24/12/2020.

Sd/-
(G.S.PANNU)
VICE PRESIDENT

Dated: 24/12/2020

PK/Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI