

IN THE INCOME TAX APPELLATE TRIBUNAL  
"J" BENCH, MUMBAI

BEFORE SHRI SAKTIJIT DEY (JUDICIAL MEMBER)  
AND  
SHRI M. BALAGANESH (ACCOUNTANT MEMBER)

S.A Nos 142 & 143/Mum/2021  
(Arising out of I.T.A. Nos. 5721/M/2014 & 7220/Mum/2018)  
(Assessment years 2009-10 & 2014-15)

Tata Communications Limited Videsh Sanchar Bhavan M.G. Road, Fort, Mumbai-400 001 PAN : AAACV2808C	vs	Dy.CIT-1(3)(2), Mumbai
<b>APPLICANT</b>		<b>RESPONDENT</b>

Applicant by	Shri Nitesh Joshi, AR
Respondent by	Shri R.A. Dhiyani,[CIT (DR)]

Date of hearing	14-10-2021
Date of pronouncement	14 -10-2021

**ORDER**

**Per Saktijit Dey (JM)**

Captioned applications have been filed by the assessee seeking extension of stay of recovery of outstanding demand raised for the assessment years 2009-10 & 2014-15.

2. We have heard Shri Nitesh Joshi, learned counsel appearing for the assessee and Shri R.A. Dhiyani, learned departmental representative.

3. As can be seen from the facts on record, while considering assessee's stay application in S.A. No.98/Mum/2016 for assessment year 2009-10, the Tribunal

had initially granted stay of recovery of outstanding demand. Similarly, for assessment year 2014-15, vide order dated 01-03-2019 in S.A. No.51/Mum/2019, the Tribunal has granted stay of recovery of outstanding demand. Such stay granted for the aforesaid assessment years were extended from time to time and the last order of extension was passed in SA Nos 53 & 54/Mum/2021 on 15-04-2021. It is further noticed, assessee's appeal for A.Y. 2009-10 has already been heard, but order is awaited. Whereas, appeal for assessment year 2014-15 is now posted for hearing on 17-11-2021. It is further observed, the cause for non disposal of corresponding appeals is not attributable to the assessee. Therefore, we are convinced, the facts and circumstances under which stay was granted to the assessee and extended from time to time, have not undergone any substantial change. Hence, we are inclined to extend the stay granted earlier for a further period of 180 days or till disposal of the corresponding appeals of the assessee, whichever is earlier.

4. In the result, stay applications are allowed, as indicated above.

Order pronounced on 14/10/2021.

Sd/-

sd/-

<b>(M. BALAGANESH)</b>	<b>(SAKTIJIT DEY)</b>
<b>ACCOUNTANT MEMBER</b>	<b>JUDICIAL MEMBER</b>

Mumbai, Dt : 14/10/2021

Pavanan

Copy to :

1. Applicant
2. Respondent
3. The CIT concerned
4. The CIT(A)
5. The DR, ITAT, Mumbai
6. Guard File

/True copy/

By Order

Asstt. Registrar, ITAT, Mumbai

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