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

+ **W.P.(C) 4336/2018 & CM APPL. 16832/2018**

**PR. COMMISSIONER OF INCOME TAX – 1** ..... Petitioner

Through: Mr. Zoheb Hossain, Senior Standing  
Counsel with Mr. Deepak Anand,  
Junior Standing Counsel

versus

**ADIDAS INDIA MARKETING PVT. LTD.** ..... Respondent

Through:

**CORAM:**

**HON'BLE MR. JUSTICE SANJIV KHANNA**

**HON'BLE MS. JUSTICE PRATHIBA M. SINGH**

**ORDER**

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**27.04.2018**

The writ petition is rendered infructuous, as the stay order passed by the Income Tax Appellate Tribunal dated 3.10.2017 was effective for a period of six months, which has already lapsed. We record that the Delhi High Court has read down proviso to Section 245(2A) of the Income Tax Act, 1961 vide decision in *Pepsi Foods Pvt. Ltd. & Ors. v. Assistant Commissioner of Income Tax & Ors.*, [2015] 376 ITR 87(Delhi).

Recording the above, the writ petition is dismissed as infructuous. CM No.16832/2018 is also dismissed as infructuous.

**SANJIV KHANNA, J**

**PRATHIBA M. SINGH, J**

**APRIL 27, 2018/tp**