

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“C” BENCH: BANGALORE**

**BEFORE SHRI GEORGE GEORGE K., JUDICIAL MEMBER  
AND  
SHRI B.R. BASKARAN, ACCOUNTANT MEMBER**

S.P. Nos.14 to 16/Bang/2021 (Arising out of IT(TP)A No.2890/Bang/2017, ITA No.3430/Bang/2018 & IT(TP)A No.97/Bang/2019) Assessment Years: 2013-14, 2014-15 & 2016-17
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M/s. Google India Pvt. Ltd. No.3, RMZ Infinity Tower-E 4 <sup>th</sup> Floor, Old Madras Road Bengaluru 560016  <b>PAN NO : AACCG0527D</b>	<b>Vs.</b>	ACIT Circle-3(1)(2) Bengaluru
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Appellant by</b>	:	Shri Deepak Chopra, A.R.
<b>Respondent by</b>	:	Shri Dilip M., Jr. Standing Counsel

Date of Hearing	:	12.03.2021
Date of Pronouncement	:	12.03.2021

**ORDER**

**PER B.R. BASKARAN, ACCOUNTANT MEMBER:**

The assessee has filed these three stay applications seeking extension of stay granted by this Tribunal, vide its orders dated 11.9.2020 passed in SP No.150, 151 & 152/Bang/2020.

2. The Ld. A.R. submitted that appeal of the applicant was adjourned to 5.1.2021 and further to 9.2.2021 at the behest of the Hon'ble Bench to await the outcome of appeals pending before the Hon'ble High Court of Karnataka in the Applicant's own case for preceding years, involving identical issues. Accordingly, the Ld. A.R.

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submitted that the non-disposal of appeal is not due to the fault of the assessee and accordingly prayed for extension of the stay.

3. We heard Ld. D.R. and perused the record. Having heard the rival submissions, we are of the view that non-disposal of appeal is not attributable to the assessee. Accordingly, by following the decision rendered by Hon'ble Delhi High Court in the case of Pepsi Foods Pvt. Ltd. 376 ITR 87 (Delhi) and the decision rendered by the coordinate bench in the case of SAP Labs (I) Pvt. Ltd. 67 Taxmann.com 78, we extend the stay of collection of outstanding demand for a period of 6 months from the date of this order or till the date of disposal of the appeal, whichever period expires earlier. We also make it clear that the assessee shall not seek adjournment on the date of hearing without reasonable cause failing which the present stay order shall be subjected to review by the division bench hearing the appeal.

4. In the result, the stay application filed by the assessee are allowed.

Order pronounced in the open court on 12<sup>th</sup> Mar, 2021

**Sd/-**  
**(George George K.)**  
**Judicial Member**

**Sd/-**  
**(B.R. Baskaran)**  
**Accountant Member**

Bangalore,  
Dated 12<sup>th</sup> Mar, 2021.  
VG/SPS

**Copy to:**

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore