

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "I": NEW DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**SA No. 315/Del/2024  
(In ITA No.1820/Del/2022)  
(Assessment Year: 2018-19)**

Li & Fung (India) P. Ltd, 202, 206, 15 Tolstoy Marg, New Delhi	Vs.	DCIT, Circle-16(1), New Delhi
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(Appellant) <b>PAN:AAACL1663M</b>	(Respondent)
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Assessee by :	Shri Neeraj Jain, Adv Shri Ramit Katyal, AR
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Revenue by:	Shri Kanv Bali, Sr. DR
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Date of Hearing	23/08/2024
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Date of pronouncement	23/08/2024
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**ORDER**

**PER VIKAS AWASTHY, JM:**

1. This application has been filed by the assessee seeking extension of stay of recovery of outstanding demand in AY 2018-19.
2. The Id. Counsel for the assessee submits that the assessee was granted stay in SA No. 262/Del/2022 vide order dated 24.08.2022. The assessee has complied with the conditions imposed by the Tribunal in the stay application. Thereafter, the stay granted was extended from time to time. The last stay was extended for a period of 180 days in SA No. 74/Del/2024 vide order dated 01.03.2024. The delay in hearing of appeal is not attributable to the assessee. The department is seeking time as one of the issues raised in the appeal emanates from the decision rendered in

the case of Roca Bathroom Products Pvt. Ltd 140 taxmann.com 304 (Madras).

3. The Id. DR fairly stated that the adjournment is being sought to await the decision of Hon'ble Supreme Court of India in the case of Roca Bathroom Products Pvt. Ltd (supra).

4. Both sides heard. Undisputedly, the assessee has complied with the directions of the Tribunal with regard to deposit of 20% of the outstanding demand. The stay already granted was last extended in SA No. 74/Del/2024 (supra). On perusal of appeal file we observe that the delay in hearing of appeal is at the behest of department. The stay of recovery of outstanding demand in AY 2018-19 is further extended for a period of 180 days from the date of this order or till the disposal of appeal, whichever is earlier.

5. The stay petition is allowed.

Order pronounced in the open court on 23/08/2024.

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

-Sd/-  
**(VIKAS AWASTHY)**  
**JUDICIAL MEMBER**

Dated: 23/08/2024  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi