

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'I': NEW DELHI**

**BEFORE,
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**S.A. No.28/Del/2026
Arising out of ITA No.486/Del/2021
(ASSESSMENT YEAR 2016-17)**

Munjal Showa Limited 9-11, Maruti Industrial Area Gurgaon, Haryana-122015 PAN- AAACM0070D (Appellant)	Vs.	DCIT New Delhi (Respondent)
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Assessee by	Sh. Ankit Sahni, Adv.
Department by	Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing	13.02.2026
Date of Pronouncement	13.02.2026

ORDER

PER S.RIFAUR RAHMAN, AM:

This Stay Application has been filed by the assessee seeking for the extension of stay of demand of Rs.10,96,89,396/- for Assessment Year 2016-17.

2. At the time of hearing ld. AR of the assessee brought to our notice that original stay was granted vide Stay Application No. 72/Del/2021 dated 05.11.2021 and subsequently, stay was granted by the subsequent Benches and the relevant orders are placed on record. The recent stay granted by the Coordinate Bench on 18.07.2025 vide Stay Application No. 341/Del/2025 and he prayed that the Coordinate Bench continues to extend the stay with a restrained. As the Assessing Officer out of abovesaid refund to the extent of 20% of the disputed demand of Rs.10.96 crores, refund should not be granted till the disposal of the appeal and prayed that the delay in hearing of appeal is not any failure on the part of the assessee and prayed for extension of stay.

3. On the other hand, ld. DR did not controvert the facts raised by the ld. AR of the assessee.

4. Having heard both the parties, we find that the delay in hearing of appeal is not attributable to the assessee. The appeal for impugned assessment year is repeatedly adjourned as the outcome of the appeal of the assessee for preceding assessment years having identical issue is still pending for adjudication. Considering entire

facts, we deem it fit to extend the benefit of stay on recovery of outstanding demand already allowed to assessee by the Tribunal. The stay period extended for a further period of 90 days from the date of this order or till the disposal of appeal, whichever is earlier.

5. In the result, the stay application is allowed.

Order pronounced in the open court on 13.02.2026

Sd/-
(Anubhav Sharma)
JUDICIAL MEMBER

Sd/-
(S Rifaur Rahman)
ACCOUNTANT MEMBER

Dated 13.02.2026
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI