



§-3 & 4

\* IN THE HIGH COURT OF DELHI AT NEW DELHI

+ ITA 187/2017, C.M. APPL.8989/2017

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-2

..... Appellant

versus

COPAL RESEARCH INDIA PVT. LTD.

..... Respondent

+ ITA 188/2017, C.M. APPL.8990/2017

PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI-2

..... Appellant

versus

COPAL RESEARCH INDIA PVT. LTD.

..... Respondent

Through : Sh. Rahul Kaushik, Sr. Standing  
Counsel.

None for the respondent.

**CORAM:**

**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**

**HON'BLE MR. JUSTICE NAJMI WAZIRI**

**ORDER**

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**22.03.2017**

The Revenue's grievance in these two appeals is with respect to the order of the Income Tax Appellate Tribunal (ITAT) which doubted the use of six comparables and remitted the matter for reconsideration of the Transfer Pricing Officer (TPO). It is urged by learned counsel that both the Dispute Resolution Panel (DRP) and the TPO had made reasons and sent notices as to why six comparables had to be included for purposes of ALP determination.

The Court has considered the submissions and also the reasoning of the ITAT. There cannot be any doubt that the Revenue is



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not prejudiced as it is at liberty to argue all submissions which are not being foreclosed by the ITAT. In these circumstances, no substantial question of law arises. The appeals are accordingly dismissed.

A handwritten signature in black ink, appearing to read 'S. Ravindra Bhat'.

S. RAVINDRA BHAT, J

A handwritten signature in black ink, appearing to read 'Najmi Waziri'.

NAJMI WAZIRI, J

MARCH 22, 2017/ajk