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

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**ITA 252/2019**

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant

Through: Mr Ruchir Bhatia, Advocate.

versus

**AGILIS INFORMATION TECHNOLOGIES**

**INDIA PVT. LTD**

...Respondent

Through: Mr Neeraj Jain and Mr Aniket D.  
Agrawal, Advocates.

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**ITA 753/2018**

**AGILIS INFORMATION TECHNOLOGIES  
INTERNATIONAL PVT. LTD.(NOW KNOWN  
AS INFOGIX INTERNATIONAL PVT. LTD.)**

..... Appellant

Through: Mr Neeraj Jain and Mr Aniket D.  
Agrawal, Advocates.

versus

**INCOME TAX OFFICER**

..... Respondent

Through: Mr Ruchir Bhatia, Advocate.

**CORAM:**

**JUSTICE S.MURALIDHAR**

**JUSTICE I.S.MEHTA**

**ORDER**

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**13.05.2019**

**CM 13029/2019 (delay) in ITA 252/2019**

**CM 28248/2018 (delay) in ITA 753/2018**

1. For the reasons explained in the applications, the delay in re-filing the appeals is condoned and the applications are allowed.



**ITA 252/2019**

**ITA 753/2018**

2. These are two appeals – one by the Revenue and the other by the Assessee against the same impugned order dated 13<sup>th</sup> November, 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.1063/Del./2016 for the Assessment Year ('AY') 2011-12.

3. The issue raised both by the Revenue and the Assessee concerns the correctness of the transfer pricing adjustment made by the Transfer Pricing Officer ('TPO') by selecting comparables.

4. This Court is of the considered view that the issue of selection of the comparables for the process of the adjustment consequent upon the transfer pricing exercise does not give rise to any substantial question of law unless the entire exercise is shown to be so perverse as to require re-determination. The Court is not satisfied that in either of the appeals any case has been made out that meets this threshold.

5. Consequently, this Court is not satisfied that the impugned order of the ITAT gives rise to any substantial question of law. Both the appeals are accordingly dismissed. No costs.

  
S.MURALIDHAR, J.

  
I.S.MEHTA, J.

**MAY 13, 2019**

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