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

+ **ITA 213/2023**

HAVELLS INDIA LIMITED ..... Appellant

Through: Mr Paritosh Jai, Advocate.

versus

DEPUTY COMMISSIONER OF INCOME TAX CENTRAL

CIRCLE 17 NEW DELHI

..... Respondent

Through: Mr Kunal Sharma, Sr Standing  
Counsel with Mr Subhendu  
Bhattacharya, Standing Counsel.

**CORAM:**

**HON'BLE MR. JUSTICE RAJIV SHAKDHER**

**HON'BLE MS. JUSTICE TARA VITASTA GANJU**

**ORDER**

**13.04.2023**

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[Physical Hearing/Hybrid Hearing (as per request)]

**CM APPL.17494/2023**

1. Allowed, subject to the appellant filing legible copies of the annexures, at least three days before the next date of hearing.

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2. This appeal concerns Assessment Year (AY) 2012-13.

3. The record shows that the Transfer Pricing Officer (TPO) made an upward adjustment with regard to the commission/fees levied on corporate guarantee furnished by the respondent/assessee with regard to its Associate Enterprise.

3.1 This order was passed by the TPO on 19.01.2016. The TPO had corrected its order *via* order dated 03.03.2016 passed under Section 154 of

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the Act.

3.2 Addition was made by the Assessing Officer (AO) towards upward adjustment made by the TPO.

4. We are told that this very issue also arises for consideration in an appeal in the appellant/assessee's own case concerning other AYs, including AY 2014-15. The said appeal, we are told, has been filed by the appellant/assessee and is numbered as W.P.(C) No.387/2022.

5. Accordingly, issue notice.

5.1 Mr Kunal Sharma, learned senior standing counsel, accepts notice on behalf of the respondent/revenue.

6. List the matter on 05.09.2023.

7. Counsel for the parties will file their written submissions, not exceeding three pages each, at least one week before the next date of hearing.

**RAJIV SHAKDHER, J**

**TARA VITASTA GANJU, J**

**APRIL 13, 2023/pmc**

*Click here to check corrigendum, if any*

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