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

+ ITA 91/2025

BENETTON INDIA PVT. LTD.

.....Appellant

Through: Mr Himanshu S. Sinha and Mr
Jainender Singh Kataria, Advocates.

versus

ASSISTANT COMMISSIONER OF INCOME TAX,
CIRCLE- 4(2), NEW DELHI

.....Respondent

Through: Mr Vipul Agarwal, SSC with Ms
Sakshi Semwal and Mr Akshat Singh,
Advocates.

CORAM:

HON'BLE MR. JUSTICE VIBHU BAKHRU

HON'BLE MR. JUSTICE TEJAS KARIA

ORDER

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17.04.2025

CM APPL. 22129/2025

1. Exemption is allowed, subject to all just exceptions.
2. The application stands disposed of.

ITA 91/2025

3. Issue notice.
4. The appellant has projected several questions of law. However, the principal question of law that requires to be addressed is as under:

“A) Whether on the facts and circumstances of the case and in law, the ITAT has erred in upholding the transfer pricing adjustment of INR 41,14,344/-, made by the Ld. TPO by determining CUP as NIL and without carrying out any benchmarking analysis as per Chapter X of the Income Tax Act, 1961, specifically Section 92C(3) of the Income-tax Act, 1961 r/ w Rule 10(B)(1)(a) of Income-tax Rules, 1962, on the basis that the Appellant has not been able



to prove the benefits that it had derived from the services provided by the expats and that no independent entity would pay for such services without any cost-benefit analysis?”

5. Apart from the above question, it is also contended that the impugned order is *ex facie* perverse as it proceeds on the premise that the salary of the individual in question was 24,000 US Dollars instead of 24,000 Hong Kong Dollars. However, the same at best would be an apparent error and not a substantial question of law.
6. *Prima facie*, the issue involved is covered by the decision of this Court in the Assessee’s case in ***Commissioner of Income Tax v. Benetton India Pvt. Ltd.: 2025:DHC:708-DB***.
7. The learned counsel appearing for the Revenue accepts notice and seeks time to take instructions.
8. List for hearing on 20.05.2025.

VIBHU BAKHRU, J

TEJAS KARIA, J

APRIL 17, 2025
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[Click here to check corrigendum, if any](#)