

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 12.12.2016

CORAM :

The Hon'ble MR.JUSTICE RAJIV SHAKDHER

W.P. No.43204 of 2016
and W.M.P.Nos.37036 and 37037 of 2016

M/s.AB Mauri India Pvt. Ltd.,
Rep. by Company Secretary,
Plot No.218 and 219,
Bommasandra Jigani Link Road,
Bangalore 560 105.

... Petitioner

-Vs-

1. The Deputy Commissioner of Income-tax,
Transfer Pricing Officer - 1 (1),
Room 504, 5th Floor,
BSNL Building, Tower-1, No.16,
Greens Road, Chennai 600 006.
2. The Assistant Commissioner of Income-tax,
Company Circle I (1),
Nungambakkam, Chennai 600 034.

.... Respondents

Petition filed under Article 226 of the Constitution of India praying for issue of Writ of Certiorari to call for the records of the respondent and quash the impugned notice bearing F.No.A-401/TPO-1(1)/A.Y.2007-08 dated 24.11.2016 issued by the 1st respondent.

For Petitioner : Mr.Sandeep Bagmar.R.

For Respondents : Mr.Kanmani Annamalai
Special Government Pleader (Tax)

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O R D E R

1.This writ petition has been filed against the show cause notice dated 24.11.2016.

1.1.The petitioner says it is aggrieved by the approach adopted by the Transfer Pricing Officer (in short 'TPO'). It is averred that upon remand by the Income Tax Appellate Tribunal, the TPO was required to compare the management fees, which had been paid by the petitioner-assessee, with that paid by companies, who were similarly circumstanced.

1.2.It is the petitioner's grievance that the TPO has, once again, computed the Arms Length Price (in short, ALP) of the subject transactions to be 'nil' without comparing the same with that of independent comparable companies, as directed by the Income Tax Appellate Tribunal, vide order dated 05.05.2016.

2.I am of the view, at this stage no interference is called for. However, the TPO is directed to consider the submissions of the petitioner-assessee in their entirety including those which have been adverted to in the present writ petition.

3.Writ petition is, thus, disposed of with the aforesaid observations. No costs. Consequently, W.M.P.Nos.37036 and 37037 of 2016 shall stand closed.

Sd/-
Assistant Registrar(CS IV)

//True Copy//

Sub Assistant Registrar

sra

To

1. The Deputy Commissioner of Income-tax,
Transfer Pricing Officer - 1 (1),
Room 504, 5th Floor,
BSNL Building, Tower-1, No.16,
Greens Road, Chennai 600 006.
2. The Assistant Commissioner of Income-tax,
Company Circle I (1),
Nungambakkam, Chennai 600 034.

+1cc to Mr.Sandeep Bagmar, Advocate, S.R.No.73065

W.P.No.43204 of 2016

AK(CO)
CA(04/01/2017)

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