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

1.

\+ **ITA 283/2016**

PR. COMMISSIONER OF INCOME TAX - DELHI-2 ..... Appellant

Through: Mr P. Roy Chaudhuri, Senior Standing counsel.

versus

BECHTEL INDIA LTD ..... Respondent

Through: Mr Piyush Kaushik, Advocate.

AND

21.

\+ **ITA 303/2016**

PR. COMMISSIONER OF INCOME TAX -DELHI-2 ..... Appellant

Through: Mr P. Roy Chaudhuri, Senior Standing counsel.

versus

BECHTEL INDIA LTD ..... Respondent

Through: Mr Piyush Kaushik, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VIBHU BAKHRU

O R D E R

% **12.05.2016**

1. These two appeals by the Revenue are directed against the two separate orders dated 20th November, 2015 passed by the Income Tax Appellate

Tribunal ('ITAT') in ITA No.1476/Del/2015 for the Assessment Year ('AY') 2004-05 and ITA No.1477/Del/2015 for the AY 2005-06.

2. The two questions sought to be urged by the Revenue concern the exclusion and inclusion of companies in the final list of comparables for determining the Arm's Length Price of the international transactions undertaken by the Assessee. As far as this issue is concerned, the discussion in the impugned order of the ITAT of the reasons is exhaustive and has turned purely on facts. No substantial question of law arises as regards the said issue. Consequently, the appeals are dismissed.

S.MURALIDHAR, J

VIBHU BAKHRU, J

MAY 12, 2016
MK