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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
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+ **ITA 379/2016**

PR. COMMISSIONER OF INCOME TAX-2 ..... Appellant
Through: Mr. P. Roy Chaudhuri, Senior Standing counsel.

versus

M/S. BECHTEL INDIA PVT. LTD. ..... Respondent
Through: Mr.Piyush Kaushik, Advocate

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

O R D E R

% **21.07.2016**

CM No.24523 of 2016 (exemption)

1. Allowed subject to all just exceptions.

ITA No. 379 of 2016

2. In this appeal only two substantial issues have been urged by the Revenue against the order dated 21st December 2015 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1478/Del/2015 for the Assessment Year (AY) 2010-11.

3. Question (A) concerning the direction to the Assessing Officer ('AO') to include certain companies for consideration of the Transfer Pricing Officer ('TPO') as a comparable while excluding certain other companies which were considered by the TPO stands covered by decision of this Court dated

12th May 2016 in ITA No. 283 of 2016 and ITA No. 303 of 2016 ***(Pr. Commissioner of Income Tax-Delhi-2 v. Bechtel India Ltd.)*** in the Assessee's own case for AYs 2004-05 and 2005-06.

4. As far as question (B) concerning the adjustment for interest no receivables, the Court finds that the ITAT has returned a detailed finding of fact that the Assessee is a debt free company and the question of receiving any interest on receivables did not arise. Consequently, no substantial question of law arises for consideration as far as this issue is concerned.

5. The appeal is dismissed.

S.MURALIDHAR, J

NAJMI WAZIRI, J

JULY 21, 2016
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