$~13 & 14

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

\+ ITA 570/2016

AGILENT TECHNOLOGIES INDIA PVT. LTD. ..... Appellant

Through: Mr.Kamal Sawhney and Mr.Shikhar Garg, Advs.

versus

DCIT CRICLE 1 (1) ..... Respondent

Through: Mr.Rahul Kaushik, Senior Standing counsel for Income Tax.

\+ ITA 587/2016

AGILENT TECHNOLOGIES INDIA PVT. LTD. ..... Appellant

Through: Mr.Kamal Sawhney and Mr.Shikhar Garg, Advs.

versus

DCIT CRICLE 1 (1) ..... Respondent

Through: Mr.Rahul Kaushik, Senior Standing counsel for Income Tax.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MS. JUSTICE DEEPA SHARMA

O R D E R

% **02.11.2016**

1. The question of law urged by the assessee is that the Income Tax Appellate Tribunal (hereinafter referred to as the "ITAT") even while directing a remand of certain issue should not have expressed its opinion distinctively on the issue whether segregation of transaction

had to be carried out, while in the ail to determine vis-a-vis the transfer pricing exercise carried out by the TPO.

2. The record disclosed that the question of segregation had not been expressly urged in the appeal by the parties. Having regard to the record, we hereby directs the TPO to consider on the merits as to whether segregation or desegregation is the most appropriate, having regard to the totality of the facts and circumstances keeping in mind the view of this court in its various decisions including ***Sony Ericsson Mobile Communications India Private Limited vs. CIT (2015) 374 ITR 118.***

2. The appeal is disposed of in above terms.

S. RAVINDRA BHAT, J

DEEPA SHARMA, J

NOVEMBER 02, 2016

mr