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

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**ITA 329/2017**

DEPUTY COMMISSIONER OF INCOME TAX ..... Appellant

Through: Mr. Rahul Chaudhary, Senior standing  
counsel with Ms. Lakshmi Gurung, Junior  
standing counsel.

versus

EXL SERVICES.COM INDIA PVT. LTD

..... Respondent

Through: Mr. Himanshu Sinha with Ms. Vrinda  
Tulshan, Advocates.

**CORAM:**

**JUSTICE S.MURALIDHAR**

**JUSTICE CHANDER SHEKHAR**

**ORDER**

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**15.05.2017**

**CM APPL 16641/2017 (For delay)**

1. For the reasons stated therein, this application is allowed. The delay of 80 days in filing the present appeal is condoned.

**ITA 329/2017**

2. This appeal under Section 260A of the Income Tax Act, 1961 ('Act') by the Revenue is directed against the impugned order dated 25<sup>th</sup> July 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 4504/Del/2013 for the Assessment Year 2006-07.

3. The questions sought to be urged by the Revenue in this appeal are

whether the ITAT erred on facts and in law (a) in excluding Vishal Information Technology Limited from the list of comparables for determination of arm's length price and (b) whether the company engaged in the business of Knowledge Process Outsourcing (KPO) could be considered as comparable for the purpose of benchmarking the international transaction of an Assessee which is engaged in the business of Business Process Outsourcing (BPO).

4. Having heard learned counsel for the parties and having examined the impugned order of the ITAT, the Court is of the view that in view of the order of the ITAT it does not give rise to any substantial question of law which concerns either of the above issues.

5. The appeal is dismissed.

**S.MURALIDHAR, J**

**CHANDER SHEKHAR, J**

**MAY 15, 2017**

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