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

\+ **ITA 418/2017**

PR. COMMISSIONER OF INCOME TAX- 9 ..... Appellant
Through: Mr. Zoheb Hossain, Senior Standing Counsel

versus

VERTEX CUSTOMER SERVICES INDIA PVT. LTD.
..... Respondent
Through: None

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **24.05.2017**

CM No. 20012/2017

1. For the reasons stated therein, the application is allowed. The delay of 185 days in filing the appeal is condoned.

ITA No. 418/2017

2. This is an appeal by the Revenue under Section 260A of the Income Tax Act, 1961 against the Assessee against the order of the Income Tax Appellate Tribunal dated 5th May, 2016 in ITA No. 25/Del/2013 for the Assessment Year ('AY') 2008-09.

3. The issue raised in this petition concerns the exclusion of comparables for the purpose of determining the arm's length price of the international transactions involving the Assessee for the AY in question. The issue stands

covered against the Revenue and in favour of the Assessee by the judgment in ***Rampgreen Solutions Pvt. Ltd. V. Commissioner of Income Tax, [2015] 377 ITR 533 (Del)***. The issue of exclusion of Infosys as a comparable stands covered stands covered against the Revenue of ***CIT v. Agnity India Technologies Pvt. Ltd. (2013) 262 CTR 291(Del)***.

4. The Court, therefore, does not find any substantial question of law arising from the impugned order of the ITAT which requires examination.

5. The appeal is dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 24, 2017
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