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

\+ **ITA 473/2017**

PRINCIPAL COMMISSIONER OF INCOME TAX-1 .....Appellant
Through: Mr. Zoheb Hossain, Sr. Standing Counsel with Mr. Deepak Anand, Advocate.

versus

AVAYA INDIA PVT.LTD. .....Respondent
Through: None.

CORAM: JUSTICE S.MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 28.07.2017

1. This appeal by the Revenue under Section 260A of the Income Tax Act, 1961 ('Act') is against an order dated 30th October, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.2298/DEL/2014 for the Assessment Year ('AY') 2009-10.

2. The issue urged by the Revenue in this appeal concerns the inclusion/exclusion of comparables for the purposes of the transfer pricing adjustment in respect of international transactions, in the software development segment and the ITE service segment, carried on by the Assessee in the concerned AY.

3. In respect of the same Assessee, the ITAT had earlier passed orders dated 17th June, 2016 in ITA No.146/Del/2013 for AY 2008-09 and 18th

September, 2015 in ITA No.5528/Del/2011 for AY 2007-08. The appeals filed by the Revenue against the aforementioned orders for AYs 2007-08 and 2008-09 were dismissed by this Court by order dated 15th August, 2016 in ITA No. 235/2016 and by order dated 16th May, 2017 in ITA No. 838/2016 respectively.

4. The present case involves similar issues. The Court finds no substantial question of law arises from the impugned order of ITAT.

5. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

JULY 28, 2017
srb