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

\+ **ITA 491/2017**

M/s. VALIDOR CAPITAL INDIA PVT. ..... Appellant

Through: Mr. Anoop Sharma, Mr. Pravesh Sharma and Mr. Sushil Kumar, Advocates.

versus

INCOME TAX OFFICER ..... Respondent

Through: Mr. Ruchir Bhatia, Senior Standing Counsel with Mr. Puneet Rai, Junior Standing Counsel.

CORAM:
JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH

O R D E R

% 12.10.2017

1. This is an appeal by the Assessee against an order dated 26th December 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 1979/Del/2014 for the Assessment Year 2009-10.

2. The grievance of the Appellant-Assessee is that, while the ITAT admitted the additional ground urged by the Appellant and required the Transfer Pricing Officer ('TPO') to undertake a fresh comparability analysis for determining the arm's length price ('ALP'), it did not consider it necessary to consider any of the remaining grounds urged by the Assessee.

3. The Court finds that the remaining grounds urged by the Assessee also

pertain to the comparability analysis. Consequently, the ITAT was not in error in observing that since the matter was being remanded for a fresh determination of the ALP in accordance with law, there was no need to decide the remaining grounds at this stage. No substantial question of law arises in the present appeal.

4. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

OCTOBER 12, 2017
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