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

\+ **ITA 93/2017**

THE PR. COMMISSIONER OF INCOME TAX-4 ..... Appellant
Through: Mr.Ruchir Bhatia, Advocate with Mr.Puneet Rai, Advocate

Versus

GILLETTE DRIVERSIFIED OPERATION PVT. LTD. ..... Respondent
Through: Mr.Satyen Sethi, Advocated with Mr.Arta Trana Panda, Advocate

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

ORDER

% **02.05.2017**

C.M.No.3697/2017 (delay in re-filing)

1. For the reasons explained in the application, delay in re-filing is condoned and the application is disposed of.

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2. This is an appeal by the Revenue against an order dated 1st April, 2016 passed by the Income Tax Appellate Tribunal (ITAT) in ITA No.151/DEL/2013 for Assessment Year 2005-06.

3. The question concerns inclusion of comparables for the purpose of determining the arm's length price of international transaction involving the Assessee. The ITAT by the impugned order remanded to the Transfer Pricing Officer (TPO) the issues regarding the working out of the transfer

pricing adjustment on the basis of certain parameters mentioned therein. It is pointed out by Mr. Satyen Sethi, learned counsel for the Assessee, that even if the Profit Level Indicator (PLI) is revised on the basis of the remand order of the ITAT, the PLI based on Operative Profit (OP)/cost will work out to -0.04%. Therefore, the remand order does not give rise to any substantial question of law requiring determination by this Court.

4. The questions urged by the Revenue in the present case are left open to be examined in an appropriate case.

5. The appeal is accordingly dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 02, 2017
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