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

+ **ITA 574/2017**

COMMISSIONER OF INCOME
TAX, LARGE TAXPAYER UNIT

..... Appellant

Through: Mr. Rahul Chaudhary, Senior
Standing Counsel.

versus

EXL SERVICES.COM INDIA PVT. LTD.

..... Respondent

Through: Ms. Vrinda Tulshan, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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05.09.2017

1. The Revenue is in appeal under Section 260A of the Income Tax Act, 1961 against the order dated 3rd January, 2017 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.302/Del/2015 for the Assessment Year ('AY') 2010-11.

2. The question of law urged by the Revenue for consideration by this Court is with regard to the exclusion of comparables on the grounds of functional dissimilarity. The method for comparables analysis was the Transaction Net Margin Method.

3. Having perused the impugned order of the ITAT, the Court is of the view that no substantial question of law arises therefrom in the facts and circumstances of the case. Nevertheless, the question of law is left open to

be urged in an appropriate case.

4. The appeal is dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 05, 2017

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