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* IN THE HIGH COURT OF DELHI AT NEW DELHI
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+ ITA 838/2016

PRICIPAL COMMISSIONER OF INCOME TAX-1..... Appellant
Through:Mr Sanjay Kumar and Mr Dileep Shivpuri, Advocates

versus

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

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R
% **16.05.2017**

1. The Revenue has filed this appeal under Section 260A of the Income Tax Act, 1961 against the order dated 17th June, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No. 146/Del/2013 for the Assessment Year ('AY') 2008-09.

2. The question urged before this Court concerns the exclusion of one comparable in determining the arm's length price of the international transaction involving the Assessee for the AY under consideration in the software development segment and ITE service segment.

3. Having heard the learned counsel for the Revenue, and having carefully

examined the impugned order of the ITAT in light of Rule 10B(4) of the Income Tax Rules, 1962 the Court is unable to be persuaded that the exclusion of the comparables for the reasons set out in the impugned order of the ITAT gives rise to any substantial question of law.

4. The appeal is, accordingly, dismissed.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 16, 2017
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