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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**
+ **ITA 969/2017**

THE COMMISSIONER OF INCOME TAX-LTU Appellant
Through Mr. Ruchir Bhatia, Advocate.

versus

EXL SERVICES SEZ BPO PVT. LTD. Respondent
Through Mr. Himanshu Sinha with Ms. Vrinda
Tulshan, Advocates.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE SANJEEV SACHDEVA

ORDER

% 13.11.2017

The only question urged is with respect to the inclusion of a comparable, i.e., Eclerx Services Limited. The ITAT took note of a decision of this Court in *Rampgreen Solution Private Limited vs. Commissioner of Income Tax* (ITA 102/2015) and directed the matter to be re-examined and remanded to the TPO.

As such, the Court is of the opinion that no question of law arises.

The appeal is, therefore, dismissed.

S. RAVINDRA BHAT, J

SANJEEV SACHDEVA, J

NOVEMBER 13, 2017/st