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

+ **ITA 771/2017**

PRINCIPAL COMMISSIONER
OF INCOME TAX – 1

Through: Mr.Sanjay
Chaudhary, Advocates.

..... Appellant
Kumar, Mr.Rahul

Versus

PAXAR INDIA PRIVATE LIMITED
Through: None.

..... Respondent

**CORAM: JUSTICE S. MURALIDHAR
JUSTICE PRATHIBA M. SINGH**

ORDER
27.09.2017

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1. The Revenue is in appeal against an order dated 20th July, 2016 passed by the Income Tax Appellate Tribunal ('ITAT') in ITA No.1788/B/2013 for the Assessment Year ('AY') 2007-08.
2. Two questions have been urged by the Revenue for consideration by this Court concerning the transfer pricing adjustment as a result of the comparability analysis.
3. The ITAT has in the impugned order given detailed reasons for coming to its conclusions on the said issue. The Court is of the considered view that no substantial question of law arises for consideration from the impugned

order of the ITAT.

4. The appeal is accordingly dismissed.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 27, 2017
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