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

\+ ITA 255/2018

THE PR. COMMISSIONER OF INCOME TAX -6 ..... Appellant

Through: Mr. Ruchir Bhatia, Advocate.

versus

MPS LTD. ..... Respondent

Through: Mr. Piyush Kaushik, Advocate.

**CORAM:**
**HON'BLE MR. JUSTICE S. RAVINDRA BHAT**
**HON'BLE MR. JUSTICE A. K. CHAWLA**

**O R D E R**

% **18.04.2018**

The Revenue’s appeal under Section 260-A of the Income Tax Act, 1961 questions the exclusion of four comparables; (i) Coral Hub (Vishal Info), (ii) Datamatics Financial (BPO Division), (iii) Genesys International, and (iv) Mold Tek. The Court notices, at the outset, that the CIT(A) had directed the exclusion of these comparables. The ITAT applied the law and upheld those findings stating that there was financial dissimilarity between the assessee’s functions and those of the comparables.

In view of the factual findings of the lower Appellate Authorities, the Court is of the opinion that no question of law arises.

The appeal is accordingly dismissed.

**S. RAVINDRA BHAT, J**

**A. K. CHAWLA, J**

**APRIL 18, 2018/**nn