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

\+ ITA 107/2018

THE BANK OF TOKYO - MITSUBISHI UFJ LTD.

..... Appellant

Through: Mr.Nishant Thakkar, Mr.Hiten Chande and Mr.Sparsh Bhargava, Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX

..... Respondent

Through: Mr.Asheesh Jain, Sr. Standing Counsel with Mr.Shahrukh Ejaz, Advocate.

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

O R D E R

% **23.05.2018**

C.M.No.21961/2018 in ITA 107/2018

Issue notice. Mr. Jain accepts notice on behalf of the respondent.

This Court has considered the submissions of learned counsel for the parties. The order dated 31st January, 2018 is clarified to mean that the assessee's argument was that the comparable used in the present case for arm's length price determination, in accordance with law, was a controlled transaction. This clarification shall be read with along with the main order dated 31st January, 2018. The CIT(A) will take into consideration this issue as well as the records.

The application is disposed of in the above terms.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

MAY 23, 2018
'dc