$~1

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

\+ **ITA 207/2019**

THE PR. COMMISSIONER OF INCOME TAX -9..... Appellant

Through: Ms.Vibhooti Malhotra, Sr.Standing Counsel.

versus

TORUS BUSINESS SOLUTION PVT. LTD ..... Respondent

Through: Mr.Ajay Vohra, Sr.Counsel with Mr.Rohit Tiwari, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **29.07.2019**

1. This is an appeal by the Revenue against an order dated 10th August 2018 passed by the ITAT in ITA No.1974/Del/2015 for Assessment Year ('AY') 2010-11.

2. The issue urged by the Revenue in the present case is about the exclusion of comparables which the ITAT held to be functionally different from the Assessee.

3. Three of the comparables involved are Infosys BPO Ltd., TCS E-serve International Ltd. and TCS E-serve Ltd. This Court has very recently by a judgment dated 24th July 2019 in ITA 532 of 2019 (***M/s.Avaya India Pvt. Ltd. v. ACIT***) giving detailed reasons why on the facts of that case, which are more or less similar to the facts on hand, such comparables ought to have

been excluded. The said judgment therefore covers the said issue against the Revenue.

4. As far as the comparables Accentia Techonologies Ltd. and E4e Healthcare are concerned, the Tribunal has in the impugned order explained in detail why these also should be excluded. The principles explained by this Court in the aforementioned judgment would be equally applicable to these comparables as well.

5. Further, there are several other orders of this Court upholding the exclusion of the aforementioned comparables. Illustratively reference may be made to the orders in ***Pr.CIT v. Evalueserve SEZ (Gurgaon) Pvt. Ltd.*** (order dated 26th February 2018 in ITA 241 of 2018), ***Pr. CIT v. B.C.Management Services (P.) Ltd. 403 ITR 45 (Del)*** and ***Pr. CIT v. M/s. Sanvih Info Group Pvt. Ltd. (earlier known as OKS Span Tech (P.) Ltd.*** (order dated 16th May 2019 in ITA 420 of 2019).

6. No substantial question of law arises. The appeal is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 29, 2019

tr