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

\+ ITA 219/2019 & CM No.10766/2019

AVERY DENNISON (INDIA) PVT. LIMITED .... Appellant

Through : Mr. Ajay Vohra, Sr. Adv. with Mr. Vishal Kalra and Mr. S.S. Tomar, Advs.

versus

DEPUTY COMMISSIONER OF INCOME TAX.. Respondent

Through : Mr. Zoheb Hossain, Sr. Standing Counsel with Mr.Deepak Anand, Jr. Standing Counsel for Revenue.

CORAM:
HON'BLE MR. JUSTICE S. RAVINDRA BHAT
HON'BLE MR. JUSTICE PRATEEK JALAN

O R D E R

% **08.03.2019**

Issue notice to the respondent.

Mr. Zoheb Hossain, Senior Standing Counsel accepts notice on behalf of the respondent.

With the consent of learned counsel for the parties, we have heard this appeal.

The only question which the assessee urged in this appeal under Section 260A of the Income Tax Act is that even while remitting the matter for reconsideration and verifying the evidence pertaining to intra-group services for the purpose of ALP determination, certain adverse observations with respect to the quality of evidence were made for Assessment Year 2012-13, which have been followed for the current year (Assessment Year 2013-14).

This court has considered the submissions of the parties. It goes without saying that the observations of the tribunal for the previous years can be at best a guide. Nevertheless, in order to allay any apprehensions, the TPO is directed to carry out the task uninfluenced by any adverse observations, contained in the order of the tribunal, impugned in the present case (dated 27.06.2018 in paras 4.12 and 4.13).

This appeal is disposed of in the above terms.

S. RAVINDRA BHAT, J

PRATEEK JALAN, J

MARCH 08, 2019
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