

\$~56

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

W.P.(C) 8210/2019 & CM APPL. 34035/2019

SKH MANAGEMENT SERVICES LTD Petitioner

Through: Mr. Rohit Jain, Mr. Aniket D. Agrwal
and Ms. Kannopriya Gupta,
Advocates.

versus

DEPUTY COMMISSIONER OF INCOME TAX Respondent

Through: Mr. Raghuvendra Singh, Senior
Standing Counsel with Mr. Vipul
Aggarwal, Advocate.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE TALWANT SINGH

ORDER

%

30.07.2019

CM APPL. 34036/2019 (Exemption)

1. Allowed, subject to all just exemption.

W.P.(C) 8210/2019 and CM APPL. 34035/2019

2. The Petitioner is aggrieved by the reference made by the Assessing Officer ('AO') of the issue concerning the determination of the Arms Length Price of the 'Specified Domestic Transfer' to the Transfer Pricing Officer ('TPO'). The TPO is yet to pass an order pursuant to the said reference. If aggrieved by the order of the TPO, it will be open to the Petitioner to assail it before the Dispute Resolution Panel (DRP) which is another statutory body in terms of the Income Tax Act, 1961 for such purpose.

3. In that view of the matter, the Court is not inclined to intervene at this stage, leaving it open to the Petitioner, if the order of the TPO is adverse to it, to avail the appropriate remedies available to it in accordance with law.

4. All contentions raised in the present petition are left open to be raised by the Petitioner before the DRP in the above eventuality.

5. The petition along with pending application is dismissed.

S. MURALIDHAR, J.

TALWANT SINGH, J.

JULY 30, 2019

amit