$~13 & 14

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

\+ **ITA 1413/2018**

THE PR. COMMISSIONER OF INCOME TAX-4 ..... Appellant

Through: Mr.Ruchir Bhatia, Advocate

versus

M/S GRANITE SERVICES INTERNATIONAL INDIA PVT. LTD.

..... Respondent

Through: Mr.Sachit Jolly, Mr.Rohit Garg and Mr.Siddharth Joshi, Advocates.

\+ **ITA 1438/2018**

THE PR. COMMISSIONER OF INCOME TAX -4 ..... Appellant

Through: Mr.Ruchir Bhatia, Advocate

versus

M/S GRANITE SERVICES INTERNATIONAL INDIA PVT. LTD.

..... Respondent

Through: Mr.Sachit Jolly, Mr.Rohit Garg and Mr.Siddharth Joshi, Advocates.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE I.S.MEHTA

<u>O R D E R</u>

% **20.05.2019**

<u>CM APPL. 51619/2018 in ITA 1413/2018 & CM APPL. 52106/2018 in ITA 1438/2018 (delay in re-filing appeal)</u>

1. For the reasons explained in the application, the delay in filing the appeal is condoned and the application is allowed.

ITA 1413/2018 & ITA 1438/2018

2. These are appeals by the Revenue against the order dated 4th August 2017 of the ITAT in ITA No.1486/Del/2015 for the Assessment Year 2010-2011 and the order dated 12th September 2017 passed by the ITAT in ITA No.532/Del/2016 for the Assessment Year 2011-2012.

3. The issues sought to be urged by the Revenue in both these appeals concern the legality of the ITAT including and excluding certain comparables and also remanding certain comparables to the TPO for the purpose of determination of Arm's Length Price of international transactions involving the Respondent-Assessee. In the considered view of the Court the above orders of the ITAT do not give rise to any substantial question of law.

4. The appeals are dismissed.

S. MURALIDHAR, J.

I.S. MEHTA, J.

MAY 20, 2019

sr