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

\+ **ITA 1469/2018**

PR. COMMISSIONER OF INCOME TAX-2 ..... Appellant

Through: Ms. Vibhooti Malhotra, Sr. Standing counsel with Mr. Shalinder Singh and Mr. Ajinkya Tiwari, Advocates.

Versus

M/S BT INDIA PVT. LTD. ..... Respondent

Through: Mr. Nageshwar Rao, Mr. Sandeep S. Karhail, Ms. Sherry Goyal and Ms. Anwesha Saha, Advocates for applicant.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE TALWANT SINGH

O R D E R

% **17.02.2020**

Review Pet. 411/2019

1. In this review petition by the Respondent Assessee it is pointed out that the Transfer Pricing Officer (TPO) passed an order on 12th December, 2014 giving effect to the directions of the Dispute Resolution Panel (DRP) in the case of the Assessee for Assessment Year 2010-11. It is pointed out that for some reason this document could not be brought to the attention of the Court when it passed the order dated 6th August 2019.

2. A perusal of the said document reveals that the TPO has in fact factored in the aspect of interest on trade receivables while calculating the working capital adjustment to the TP.

3. In that view of the matter, the remand of the above issue to the Assessing Officer was not warranted. Accordingly, directions issued by this Court in para 3 and 4 of its order dated 6th August, 2019 are hereby recalled.

4. The review petition is disposed of.

S. MURALIDHAR, J.

TALWANT SINGH, J.

FEBRUARY 17, 2020
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