

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.2262 OF 2021

CapitalG International LLC

...Petitioner

vs.

Union of India and Others

...Respondents

**VISHAL
SUBHASH
PAREKAR**

Mr. Jehangir Mistry a/w. Mr. Varennyam Shastri and Mr. Arnab Roy
i/b.Vaish Associates, for the Petitioner.
Mr. S.V. Bharucha, for the Respondents.

Digitally signed by
VISHAL SUBHASH
PAREKAR

Date: 2022.02.22
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CORAM :

**K.R. SHRIRAM &
N. J. JAMADAR, JJ.**

DATE :

FEBRUARY 22, 2022

P.C.:

1. Petition was heard for some time.
2. We are satisfied that the order dated 28th January, 2021 impugned in Petition does not consider all submissions made.
3. Therefore, order dated 28th January, 2021 passed by Respondent No. 3 is hereby quashed and set aside.
4. The matter is remanded for *denovo* consideration.
5. Transfer Pricing Officer (TPO) shall carry out the determination of Arm's length price for the transaction referred to him as per the provisions of law.
6. Petitioner may file further submissions, if they so wish within two weeks from the date this order is uploaded.
7. TPO shall give a personal hearing to Petitioner before passing

any order and the date of personal hearing shall be communicated at least seven working days in advance. If TPO is going to rely on any order or judgment of any Court or Tribunal other than those referred to in the impugned order, a list thereof shall also be provided along with a notice for personal hearing. The order passed shall deal with all submissions made by Petitioner and shall contain reasons for the conclusions arrived at.

8. Petition disposed.

(N. J. JAMADAR, J.)

(K. R. SHRIRAM, J.)