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

\+ ITA 1062/2018

THE PR. COMMISSIONER OF INCOME TAX-9

..... Appellant

Through: Mr. Abhishek Maratha, SSC with Ms. Nupur Sharma, Mr. Parth Semwal, Advs.

versus

TECHBOOKS ELECTRONICS SERVICES PVT. LTD.

..... Respondent

Through: Mr. S. Vasudevan, Mr. Devashish Jain, Mr. Karanjot Singh, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

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

% **20.03.2024**

1. Upon hearing learned counsels for parties, we had on 31 January 2023 passed the following order:-

> "Learned counsel for the respondent has placed for our consideration a chart from which it is sought to be pointed out that even if the mean margin as worked out from the comparables were to be excluded from consideration, the same would work to 2.62% whereas the 'Transfer Pricing Officer in the order of 24 June 2019 has factored the mean margin at 8.65%. Let a copy of the said chart be included on our digital record.
>
> Let Mr. Maratha, learned counsel representing the appellant, obtain instructions in the aforesaid light."

2. The aforesaid was observed by us bearing in mind the chart which had been placed for our consideration by learned counsel appearing for the respondent assessee as also an order of the Transfer

Pricing Officer dated 24 June 2019 which had accepted the mean margin computation at the rate of 8.65%.

3. Mr. Maratha, learned counsel appearing for the appellants submits that the aforesaid stand has been duly accepted and consequently there would be no adverse tax impact.

4. In view of the aforesaid, the appeal shall stand disposed of.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

MARCH 20, 2024/*neha*