

In this Review Petition it is urged that in view of Circular dated 08.08.2019, benefit ought to be extended in favour of the Review Petitioner as the tax effect in the matter is stated to be less than the limit prescribed in the Circular dated 08.08.2019.

Since the matter has been restored to the file of the Assessing Officer so that appropriate reference could be made to the Transfer Pricing Officer (TPO), at this stage the benefit of the aforesaid circular dated 08.08.2019 cannot be extended.

Consequently, this Review Petition is dismissed.

.....J.
[UDAY UMESH LALIT]

.....J.
[VINEET SARAN]

NEW DELHI;
JANUARY 23, 2020

