HIGH COURT OF JUDICATURE FOR RAJASTHAN
BENCH AT JAIPUR

D.B. Income Tax Appeal No. 29/2025

The Principal Commissioner Of Income Tax, (Central)

----Appellant

Versus

Vaibhav Globel Ltd.

----Respondent

Connected With

D.B. Income Tax Appeal No. 32/2022

The Principal Commissioner Of Income Tax

----Appellant

Versus

M/s Vaibhav Global Limited,

----Respondent

For Appellant(s)	:	Mr. Siddharth Bapna with Ms. Tanushka Saxena
For Respondent(s)	:	Mr. Siddharth Ranka with Ms. Satvika Jha and Mr. Rohan Chatter

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HON'BLE THE ACTING CHIEF JUSTICE MR. SANJEEV PRAKASH SHARMA

HON'BLE MR. JUSTICE BIPIN GUPTA

Order

01/05/2026

D.B. Income Tax Appeal No. 29/2025

The same following substantial question as raised in D.B. Income Tax Appeal No.32/2022 requires to be also examined in the present case :

> "Whether while giving relief to the taxpayer, the learned ITAT has erred in law by ignoring the position of law that in transfer pricing matters, product portfolio, nature of transactions, geographical parameters, etc. have to be considered as a whole and whether the learned Income Tax Appellate Tribunal has

RAJASTHAN HIGH COURT

erred by not considering the general principles of transfer pricing comparability?"

D.B. Income Tax Appeal No. 32/2022

Admit.

Both the cases may be directed to be heard in the second week of July, 2026.

(BIPIN GUPTA),J (SANJEEV PRAKASH SHARMA),ACTING CJ

KRATIKA /9-10