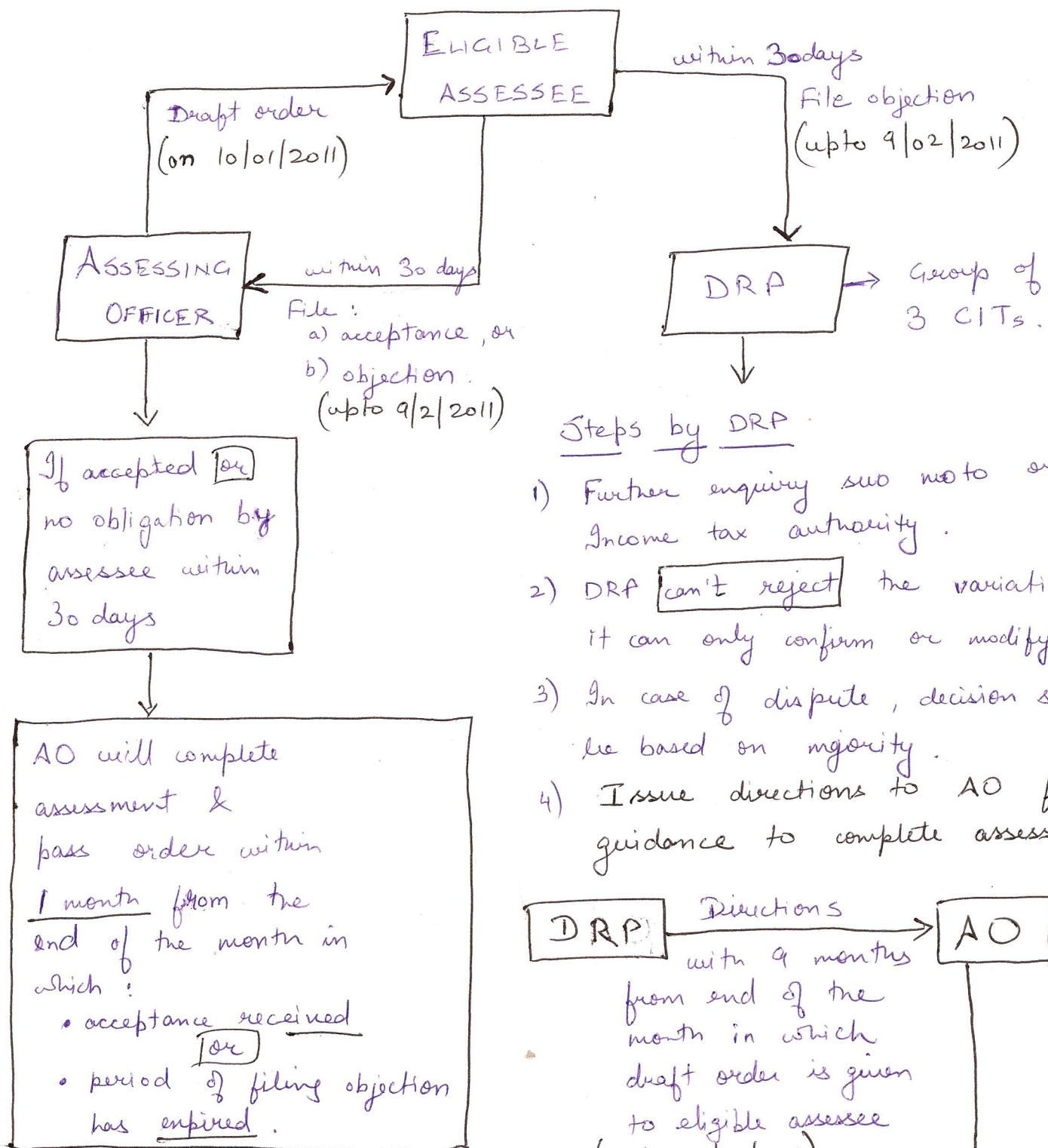


SECTION-144C

ALTERNATE DISPUTE RESOLUTION MECHANISM



ELIGIBLE ASSESSEE : i) any person in whose case variation arises due to Transfer Pricing Officer's order & ii) any foreign co.

DRAFT ORDER : order of assessment, if AO proposes to make variation (negative to assessee) in income/loss returned.

complete assessment within 1 month from end of month in which direction is received