

April 01, 2025

- [illegible]

- 2016年4月1日 GST 12.36% 14% 12.5%
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Japan.nda(at)nishithdesai.com

<sup>1</sup> □□□□ Connected person □□ ITA □ 102 □□□  
<sup>2</sup> □□ Castleton Investment Ltd., [2012] 348 ITR 537 (AAR).  
<sup>3</sup> 2015-2 □□□□□□□□□□□□□□□□□□□□ URL □□ [http://www.finmin.nic.in/reports/Interim\\_Report\\_BLRC.pdf](http://www.finmin.nic.in/reports/Interim_Report_BLRC.pdf)  
<sup>4</sup> □□ CIT v. Hyundai Heavy Industries Co. Ltd., 291 ITR 482 (SC); □□ DIT (International Taxation) v. Morgan Stanley & Co. Inc., 292 ITR 416 (SC).  
<sup>5</sup> □□ [2012] 343 ITR 81 (Calcutta); □□□□□□□□□□ The Bank of Tokyo-Mitsubishi UFJ Ltd v. DIT, [2015] 228 Taxman 337 (Calcutta)(MAG.).  
<sup>6</sup> □□ [2012] 16 ITR(T) 116 (Mumbai) (SB); 2015 □□□□□□□□□□□□□□□□□□□□□□  
<sup>7</sup> OECD □□□□□□ 7 □□□□□□□□□□□□ 41 □□□□□

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