

# Japan Desk

March 09, 2015

## INDIA BUDGET INSIGHTS (2015-16)

2015-2016

- 30
- 30
- 25
- 25
- 10
- 5
- 2017
- 6
- 2015
- 5

### 1.

- 1999
- FEMA
- 6
- RBI
- RBI
- 2015
- 5

### 2.

- FDI
- 100
- 49
- 26
- 23
- 26
- FPI

### 3.

- 1985
- SICA
- BIFR
- SARFAESI
- NBFC

### 4. SARFAESI

- 2002
- SARFAESI
- NBFC
- (a) RBI
- (b) INR 500,00,00,000
- 50
- NBFC

### 5.

- 2

### 6.

- 2

## Research Papers

### Handbook on New Labour Codes

April 29, 2024

### Compendium of Research Papers

April 11, 2024

### Third-Party Funding for Dispute Resolution in India

April 02, 2024

## Research Articles

### Private Client Insights - Sustainable Success: How Family Constitutions can Shape Corporate Governance, Business Succession and Familial Legacy

January 25, 2024

### Private Equity and M&A in India: What to Expect in 2024?

January 23, 2024

### Emerging Legal Issues with use of Generative AI

October 27, 2023

## Audio

### Third-Party Funding: India & the World

April 27, 2024

### IBC allows automatic release of ED attachments: Bombay HC reaffirms

April 15, 2024

### The Midnight Clause

February 29, 2024

## NDA Connect

Connect with us at events, conferences and seminars.

## NDA Hotline

Click here to view Hotline archives.

## Video

### Q&A 2024 Protocol to the Mauritius India Tax Treaty

April 22, 2024

### Boost to India's Space Potential: India Liberalizes Foreign Direct

- [REDACTED] (i) INR10 [REDACTED] 1 [REDACTED]
- [REDACTED] (ii) [REDACTED] 50 [REDACTED]  
[REDACTED]  
[REDACTED] FMV [REDACTED]
- [REDACTED]  
[REDACTED]  
[REDACTED]
- [REDACTED]

- [illegible]

- [illegible]

## GST

- 2016年4月1日 GST 12.36% 14% 12.5%  
2%

**1.** □□□□□□□□□□□□□□

**2.** □□□□□□□□□□□□□□□□

FPI MAT  
FPI

4.

□□□□□□□□□□□□□□□□

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> 2015-12 □□□□□□□□□□□□□□□□□□□□ URL □□ [http://www.finmin.nic.in/reports/Interim\\_Report\\_BLCRC.pdf](http://www.finmin.nic.in/reports/Interim_Report_BLCRC.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 □□□□□□

## DISCLAIMER

The contents of this hotline should not be construed as legal opinion. View detailed disclaimer.

This Hotline provides general information existing at the time of preparation. The Hotline is intended as a news update and Nishith Desai Associates neither assumes nor accepts any responsibility for any loss arising to any person acting or refraining from acting as a result of any material contained in this Hotline. It is recommended that professional advice be taken based on the specific facts and circumstances. This Hotline does not substitute the need to refer to the original pronouncements.

This is not a Spam mail. You have received this mail because you have either requested for it or someone must have suggested your name. Since India has no anti-spamming law, we refer to the US directive, which states that a mail cannot be considered Spam if it contains the sender's contact information, which this mail does. In case this mail doesn't concern you, please unsubscribe from mailing list.