

September 26, 2024

1. INR20,000 2,000 2013 4 1 2013 GAAR 2 2015 4 1
  2. 2013 4 1 2013 GAAR 2 2015 4 1
- GAAR 2013 4 1 2013 GAAR 2 2015 4 1
  - GAAR 2017 4 1 2017 3 31 2017 4 1
  - GAAR 2017 4 1 2017 3 31 2017 4 1

ITA

- (i) INR10 1
- (ii) 50
- FMV

1. (i) (ii)
2. (i) (ii)
3. 5 26
4. ITA

- INR500,000 50 2

- PE PE ITA
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### GST

- 2016 4 1 GST
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<sup>1</sup> [REDACTED] Connected person [REDACTED] ITA [REDACTED]  
<sup>2</sup> [REDACTED] *Castleton Investment Ltd.*, [2012] 348 ITR 537 (AAR).  
<sup>3</sup> 2015-2 [REDACTED] URL [REDACTED] [http://www.finmin.nic.in/reports/Interim\\_Report\\_BLRC.pdf](http://www.finmin.nic.in/reports/Interim_Report_BLRC.pdf)  
<sup>4</sup> [REDACTED] *CIT v. Hyundai Heavy Industries Co. Ltd.*, 291 ITR 482 (SC); [REDACTED] *DIT (International Taxation) v. Morgan Stanley & Co. Inc.*, 292 ITR 416 (SC).  
<sup>5</sup> [REDACTED] [2012] 343 ITR 81 (Calcutta); [REDACTED] *The Bank of Tokyo-Mitsubishi UFJ Ltd v. DIT*, [2015] 228 Taxman 337 (Calcutta)(MAG.).  
<sup>6</sup> [REDACTED] [2012] 16 ITR(T) 116 (Mumbai) (SB); 2015-[REDACTED]  
<sup>7</sup> OECD [REDACTED] 7 [REDACTED] 41 [REDACTED]

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